



Missouri Department of Revenue

Comprehensive Annual Financial Report (CAFR)

Fiscal Year Ended June 30, 2001

*A Component Unit of the State of Missouri
Combined Annual Financial Report of the
Director of Revenue and State Treasurer*



Missouri Department of Revenue

Comprehensive Annual Financial Report (CAFR)

**Combined Annual Financial Report
of the
Director of Revenue and State Treasurer**

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Director of Revenue**

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State Treasurer**

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Introductory Section

| | |
|----------------------------|------|
| Transmittal Letter | i |
| Strategic Plan..... | ii |
| Overview | v |
| Organizational Chart..... | xiii |
| Department Officials | xiv |

Financial Section

General Purpose Financial Statements

| | |
|---|---|
| Combined Financial Statements | |
| Combined Balance Sheet, All Fund Types and Account Groups | 1 |
| Combined Statement of Revenues, Expenditures, and Changes in Fund Balance, All Governmental Fund Types | 2 |
| Combined Statement of Appropriations and Expenditures - Budgetary Basis | 3 |
| Notes to the Financial Statements | 5 |

Combining Statements

| | |
|---|----|
| Special Revenue Funds | |
| Fund Descriptions | 17 |
| Combining Balance Sheet | 22 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balance | 25 |
| Combining Schedule of Appropriations and Expenditures - Budgetary Basis | 28 |
| Agency Funds | |
| Fund Descriptions | 34 |
| Combining Statement of Changes in Assets and Liabilities - All Agency Funds | 38 |
| Combining Schedule of Appropriations and Expenditures - Budgetary Basis | 49 |

General Fixed Assets Account Group

| | |
|--|----|
| Statement of General Fixed Assets (By Source) | 50 |
| Schedule of General Fixed Assets (By Function and Activity) | 51 |
| Schedule of Changes in General Fixed Assets (By Function and Activity) | 52 |

General Long-Term Debt Account Group

| | |
|---|----|
| Statement of General Long-Term Debt | 53 |
| Schedule of Changes in General Long-Term Debt | 53 |

Statistical Section

Expenditures

| | |
|---|----|
| Expense and Equipment Expenditures By Subclass | 54 |
| General Governmental Expenditures By Division | 55 |
| General Governmental Expenditures By Fund | 56 |
| Program Specific Distributions | 57 |
| Driver and Vehicle Services Bureau - Drivers Transactions to Expenditures | 58 |
| Driver and Vehicle Services Bureau - Motor Vehicle Transactions to Expenditures | 59 |

Statistical Section (cont.)

Expenditures (cont.)

| | |
|---|----|
| Division of Taxation and Collection Transactions to Expenditures..... | 60 |
| Highway Reciprocity Commission Transactions to Expenditures | 61 |
| Tax and Fee Collections to Resource Inputs | 62 |

Taxes Administered

| | |
|--|----|
| Introduction of Taxes Administered | |
| Summary of Taxes Administered..... | 63 |
| Cigarette Tax..... | 64 |
| Financial Institutions Tax | 65 |
| Fuel Tax..... | 66 |
| Income Tax..... | 67 |
| Insurance Tax..... | 68 |
| Local Sales and Use Tax | 70 |
| State Sales and Use Tax | 71 |
| Other Taxes..... | 73 |
| Ten-Year Collection History | 74 |
| Income Tax, Ten-Year Summary of Activities | 75 |
| General Fund Receipts..... | 76 |
| Tax and Fee Distribution - Counties and Other Political Subdivisions | 77 |
| Tax and Fee Distribution - Cities | 82 |

Fees Administered

| | |
|--|-----|
| Introduction of Fees Administered | |
| Summary of Fees Administered | 106 |
| All-Terrain Vehicle Fees..... | 107 |
| Court and County Clerk and Recorder Fees | 108 |
| Drivers License Fees | 110 |
| Marine Fees | 112 |
| Motor Vehicle Fees | 113 |
| Other Fees..... | 117 |
| Drivers License Transactions..... | 119 |
| Motor Vehicle Transactions | 120 |
| Marine Transactions..... | 121 |
| All-Terrain Vehicle Transactions..... | 121 |

Non-Appropriated Funds - Sources and Application..... 122

State Treasurer's Report

| | |
|---|-----|
| Average Fund Balances and Invested Balances | 130 |
| Time Deposits - General..... | 131 |
| Fund Balances | 137 |
| General Obligation Bonds | 148 |
| Funds Invested in U.S. Securities | 149 |
| Investments of the State Treasurer | 150 |
| Missouri Investment Trust | 151 |



Missouri Department of Revenue

Introductory

The Introductory Section contains material to familiarize the reader with the contents of the report, organizational structure, and financial operation of the Department of Revenue.

April 12, 2002

The Honorable Bob Holden and
Members of the General Assembly:

I am pleased to submit the Comprehensive Annual Financial Report of the Missouri Department of Revenue for the fiscal year ended June 30, 2001.

The Department of Revenue report is intended to present fairly the financial position and results of operations of the Department of Revenue as measured by the financial activity of the various funds. This report is prepared in accordance with generally accepted accounting principles and consists of three sections.

1. The Introductory Section includes the summary of the Department of Revenue's strategic plan, general information, and the organization of the department.
2. The Financial Section includes the financial statements and related footnotes.
3. The Statistical Section includes schedules depicting tax and fee collections and distributions.

The Department of Revenue is responsible for the accuracy of the data presented and the completeness and fairness of the presentation.

This report, together with statements prepared by the State Treasurer (attached to this report) and the Missouri Comprehensive Annual Financial Report of the Office of Administration, Division of Accounting (published separately), fulfill the statutory requirements for financial reporting under Section 32.060, RSMo 2000.

Sincerely,

Carol Russell Fischer

CRF:JAE

Simplify

Mission

Simplifying what we do to make the government work for you

Values

We are dedicated to serving our customers fairly, equitably, and with the highest level of integrity. We value our:

Bottom Line

Measuring our performance and communicating results

Front Line

Soliciting the involvement and ideas of front line workers

Customer Line

Asking customers what they want and ensuring the lines of communication are open so they can tell us

Outcomes

- *Increased customer satisfaction*
- *Increased voluntary compliance*
- *Decreased cost of compliance*
- *Increased quality performance*

Objectives

- *Improve external and internal communication*
- *Improve/develop a systematic query/complaint process*
- *Expand alternative service delivery methods*
- *Improve legislative support processes*
- *Make the Department of Revenue a great place to work*
- *Reduce the age of major technology software and hardware*
- *Increase the amount of the department's budget funded by alternative sources*
- *Improve field operations*
- *Ensure workforce diversity*
- *Ensure security/privacy*

Continue improvement and achieve targets on key operational products and key support products

Key Operational Products

Division of Taxation and Collection:

- *Individual Income Tax Return (Form)*
- *Sales Tax Return (Form)*
- *Sales Tax Audit*
- *Corporate Income Tax Return*
- *Corporate Income Tax Audit*
- *Business Tax Collection Case*
- *Individual Income Tax Collection Case*
- *Withholding Tax Return*
- *Fuel Tax Return*

Division of Motor Vehicle and Drivers Licensing:

- *Field Office Operation*
- *Driver License - Initial*
- *Driver License - Renewal*
- *Motor Vehicle Title*
- *Motor Vehicle Registration*
- *Insurance Verification*

Highway Reciprocity Commission:

- *Motor Carrier Registration*
- *Motor Carrier Fuel Report*

Key Support Products

Division of Administration:

- *Criminal Investigation Case*
- *Performance Management Plan*
- *Mail Process*
- *Purchasing Process*

General Counsel's Office:

- *Regulations*

Revenue Technology:

- *Website Plan*
- *Network Plan*

REPORTING ENTITY

The People of Missouri created the Department of Revenue (department) when they adopted Article IV, Section 12, of the 1945 Missouri Constitution. The department serves as the central collection agency for all state revenues. The primary duties of the department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The Department of Revenue serves as the central collection agency for state revenues.

The Director of Revenue is responsible for all operations and policies of the department. The Director is appointed by the Governor with the advice and consent of the Senate.

Three divisions administer the operations of the department. They are the Divisions of Administration, Motor Vehicle and Drivers Licensing, and Taxation and Collection. The directors of each of these divisions are appointed by the Director of Revenue.

The number of employees authorized by the legislature for Fiscal Year 2001 was 2,029 with an operating budget of \$93,364,666. The operations of the Highway Reciprocity Commission (HRC) are included in the financial statements. HRC was organized under the department as a "Type II transfer" as is defined in Appendix B of the Reorganization Act of 1974 (RSMo). The State Tax Commission and State Lottery Commission, although organized within the department, are administered separately and therefore not included in the financial statements.

The department is subject to Sections 36.031, 36.100, 36.110, 36.120, and 36.130, RSMo relating to the position classification plan of the State Personnel Law (Merit System) and also to the pay plan of the Merit System.

OFFICE OF THE DIRECTOR

Director of Revenue

The Director of Revenue supervises all operations of the department. The Director formulates general policy and determines long-term goals for the department.

Deputy Director

The Deputy Director has line authority for operational decision-making within the department.

Center for Performance Excellence

The Center for Performance Excellence facilitates the improvement of the department's performance by developing the department's strategic plan around its key products and outcomes, organizing and leading teams designed to improve responsiveness to customer wants and needs, and implementing a department-wide career development plan for employees.

The number of employees authorized by the legislature for Fiscal Year 2001 was 2,029 with an operating budget of \$93.4 million.

General Counsel

The General Counsel advises the Director on all legal matters. The attorneys in the General Counsel's Office represent the Director in tax litigation and in driving while intoxicated (DWI), licensing, motor vehicle, and fuel tax hearings. This office provides legal opinions interpreting the tax and transportation laws of the state. This office also works closely with the Office of the Attorney General and local prosecutors in court proceedings involving state taxation and transportation laws.

Internal Audit

Internal Audit reviews and evaluates the department's administrative, operational, and internal accounting controls to ensure their adequacy for safeguarding the department's

Overview

assets. Internal Audit appraises the effectiveness and efficiency of resource use and reports findings and recommendations to department management.

Revenue Technology

Revenue Technology provides leadership and advice in the use of information technology to help the department accomplish strategic goals and program objectives.

Office of Legislation and Regulations

The Office of Legislation and Regulations provides technical assistance on proposed legislation and develops fiscal and revenue estimates for legislation from information provided by the department's divisions. This office also monitors the progress of all bills affecting the department's operations. In addition, it files the department's administrative rules and regulations and coordinates responses to legislative inquiries.

DIVISION OF ADMINISTRATION

The Division of Administration is responsible for providing service and administrative support to the department. This includes providing a quality work environment, maintaining employee relations, procuring goods and services, accounting, finance, technology services, investigative services, and general services such as mail processing, warehousing, and records storage. The division includes five bureaus and one office.

The Division of Administration provides service and administrative support to the department.

Criminal Investigation Bureau

The Criminal Investigation Bureau is responsible for creating and maintaining a climate for voluntary tax and motor vehicle compliance by investigating complaints and developing information leading to prosecution of individuals violating state statutes. The bureau

operates seven offices located throughout the state.

Financial and General Services Bureau

Accounting Services processes and records departmental expenditures, prepares the Department of Revenue Comprehensive Annual Financial Report, monthly spending plans, fiscal note responses, the division's budget request, coordinates the preparation of monthly financial statements, provides control and record keeping of the department's fixed assets, and monitors telecommunication costs. Delivery Services maintains and schedules vehicles and performs deliveries. The Investment and Cash Management Office provides deposit and accounting document approval for all monies received and coordinates investment and collateralization of nonstate funds under the department's control. The Mail Service Center handles incoming and outgoing mail. Purchasing Services coordinates procurement activities. Central Stores receives, stores, and distributes supplies, forms, and new fixed assets. The Warehouse and Archive Center archives approximately 50,000 boxes of nonpermanent department records and provides temporary storage for overflow supplies and forms. Facilities coordinates with the Office of Administration regarding the maintenance and improvement of the work environment within the department and also troubleshoots telephone problems and moves.

Human Resource Services Bureau

Human Resource Services provides employment opportunities and employee relations services to all employees within the department. Employment Services coordinates the department's payroll, organizes all aspects of hiring, maintains official personnel files, and handles workers' compensation and unemployment claims. The Human Relations Officer provides informal problem resolution assistance and consultations to management and staff and promotes a positive work environment. The Manager of Human Resource Services conducts job audits, revises, creates, and interprets departmental policy,

prepares the Affirmative Action Plan, and formulates classification specifications.

Technology Services Bureau

The Technology Services Bureau provides systems development and support, production control, database administration, and technical support services throughout the department.

Budget Bureau

The Budget Bureau coordinates the preparation of the department's annual budget request. This bureau reviews core budgets to ensure they are consistent with the department's strategic plan outcomes, priorities, and guidelines. The Budget Administrator serves as the department liaison with the Office of Administration's Division of Budget and Planning and the state legislature.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the five bureaus described above.

DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING

The Division of Motor Vehicle and Drivers Licensing is responsible for administering Missouri statutes that relate to the licensing of drivers and the titling and registration of motor vehicles, all-terrain vehicles, trailers, and marine craft. This division consists of three bureaus and an administrative office.

Driver and Vehicle Services Bureau

The Driver and Vehicle Services Bureau is responsible for the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft in the state and issuing disabled placards and temporary permits. It is also responsible for licensing and regulating motor vehicle and marine craft dealers and manufacturers and issuing registration certificates to dealers.

In addition, the bureau is responsible for suspending and revoking, when applicable, driver licenses, driving permits, and vehicle registrations.

This bureau processes and maintains records relating to traffic violation point assessments, the administrative DWI and abuse and lose laws for alcohol/drug offenses, failure to appear in court for traffic violations, and the safety responsibility (mandatory insurance) laws for uninsured motorists.

The Division of Motor Vehicle and Drivers Licensing administers Missouri statutes relating to the licensing of drivers and titling and registration of motor vehicles, marine craft, all-terrain vehicles and trailers.

Customer Assistance Bureau

The Customer Assistance Bureau is responsible for directing the operations of the 11 branch and 168 fee offices throughout the state. Branch offices are staffed by state employees. Branch offices do not charge customers a fee for their services. Fee offices, located in almost every county in Missouri and in major metropolitan areas of the state, are independently operated by contractual fee agents. Fee agents have statutory authority to charge customers service fees ranging from \$2.50 to \$4.00 for each motor vehicle or driver license transaction. The bureau also oversees various telephone centers to help customers with their driver and vehicle transactions.

Information Technology Bureau

The Information Technology Bureau is responsible for the technical analysis, design, development, and implementation of the division's data processing systems.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the three bureaus and the field operations described above. This includes the preparation of legislative testimony, the review and analysis of fiscal notes, the development of all written communications, and

Overview

the handling of the divisional accounting and budgeting functions.

DIVISION OF TAXATION AND COLLECTION

The Division of Taxation and Collection is responsible for the administration of Missouri's tax laws and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions.

Accounting Services Office

Accounting Services is responsible for cashiering and depositing tax and fee collections, divisional accounting and financial statement preparation, document security enforcement, centralized filing systems, word processing and microfilming functions, and division forms and publication orders.

Business Tax

Business Tax (BT) is responsible for the administration of sales/use, financial institutions, insurance premiums, franchise, county, excise, cigarette and other tobacco products, corporate income, and withholding taxes and fees. BT also distributes locally imposed sales and use taxes to local jurisdictions, administers the registration and issuance of business licenses to taxpayers, handles correspondence and taxpayer protests, processes amended returns, writes regulations, and pursues collections from noncompliance taxpayers through its Nexus programs.

The Division of Taxation and Collection administers Missouri's tax laws.

Customer Assistance

Customer Assistance is responsible for contacting individuals and businesses who have unpaid tax liabilities and performing appropriate collection procedures. Its collection activities include billing and assessing unpaid taxes, filing liens, pursuing bad checks, certifying delinquencies to local prosecuting attorneys,

and making referrals to independent collection agencies. This area is also responsible for providing assistance to taxpayers in eight regional offices within Missouri. This assistance includes answering questions, preparing returns, registering taxpayers, issuing business licenses, participating in taxpayer training programs, and making field visits to taxpayers who are delinquent in paying their taxes.

Field Audit (In-state and Out-state)

Field Audit is responsible for conducting field audits of businesses required to pay taxes to the state of Missouri. The in-state operations perform central support functions and include eight offices. The out-state operations include offices in Chicago, Dallas, and New York.

Information Technology

Information Technology (IT) is responsible for the technical analysis, design, development, and implementation of the division's data processing systems. IT provides quality assurance, program maintenance, and technical support for electronic data processing communications, systems programming, and data base administration. IT also provides personal computer software training, in-house programmer training, and system training to division personnel and administers electronic media including an Internet web site and forms by fax for the division.

Personal Tax

Personal Tax is responsible for administering individual income, partnership, fiduciary, and estate taxes and property tax credits. Administrative functions include tax return receipt and extraction of incoming mail, tax return analysis, data entry, tax return error correction, and discovery and collection of tax liabilities.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the areas described above. This includes preparation of legislative

testimony, fiscal note preparation including administrative impacts, preparation of the division's budget request, tax returns and forms design, and electronic-commerce.

HIGHWAY RECIPROCITY COMMISSION

The Missouri Highway Reciprocity Commission (HRC) is a member of the International Registration Plan and is authorized to negotiate and enter into reciprocal agreements or arrangements with other jurisdictions, the District of Columbia, territories, and possessions of the United States and foreign countries concerning commercial motor vehicle registration fees for interstate use of the highways. The commission is also a member of the International Fuel Tax Agreement that enables it to collect fuel taxes under base state reporting.

The Highway Reciprocity Commission enters into reciprocal agreements with other states and jurisdictions to coordinate collection of fuel taxes and registration and license fees from commercial vehicle operators.

disclosures are included in the Notes to the Financial Statements.

The department's annual budget is prepared principally on the cash basis and represents departmental appropriations recommended by the Governor and passed by the state legislature prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, the department may request supplemental amounts during the next legislative session by the same process it requested original appropriations. The state legislature appropriates money to the department at the departmental level. The department maintains budgetary control at the divisional level. Expenditures cannot exceed the appropriation amounts at the General Assembly appropriated level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year. The budgetary basis differs from generally accepted accounting principles, therefore, amounts stated in the accompanying "Combined Statement of Appropriations and Expenditures-Budgetary Basis" are presented on the budgetary basis, that is, the cash basis.

SUMMARY OF ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The department's accounting system is set up on a fund basis and each fund is a fiscal and accounting entity with a self-balancing set of accounts. The department's financial statements for governmental funds (General, special revenue, and capital projects) and agency funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues on this basis are recognized when measurable and available to finance current expenditures. Expenditures are recognized when the related liability is incurred. A summary of the department's Significant Accounting Policies and other necessary

MANAGEMENT RESPONSIBILITIES AND REPRESENTATIONS

The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the department's financial position and results of operations.

The department's system of internal accounting controls is designed to provide reasonable assurance that (1) transactions are executed in accordance with management's authorizations; (2) assets are protected against loss from unauthorized use or disposition; and (3) financial records are reliable to prepare financial statements and

The department's financial statements are prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles.

Overview

maintain accountability of assets and obligations.

revenues. The amount of department collections from various sources and the increase from last year are shown below.

RESULTS OF OPERATIONS

General Government

State money collected by the department totaled \$9.6 billion in Fiscal Year 2001, an increase of 2.9 percent over Fiscal Year 2000. Department collections accounted for 96.23 percent of total state of Missouri general

Expenditures for department general government functions (General Fund and special revenue funds) totaled \$88.6 million in Fiscal Year 2001, an increase of 5.4 percent over Fiscal Year 2000. The increase in department general government expenditures by function over the preceding year are shown below.

Department of Revenue State Collections

| | (in thousands of dollars) | | | |
|--|---------------------------|------------------|--------------------|--------------------------------------|
| | | % of Total | | % Increase/ Decrease from 2000 |
| | 2001 | | 2000 | |
| Individual Income Tax | \$4,594,583 | 48.0% | \$4,276,501 | 7.4% |
| Corporate Income Tax | 365,911 | 3.8% | 442,928 | -17.4% |
| Licenses, Permits, and Fees | 384,386 | 4.0% | 371,415 | 3.5% |
| Motor Fuel Tax | 692,050 | 7.3% | 708,493 | -2.3% |
| Sales and Use Tax | 2,781,877 | 29.1% | 2,765,075 | 0.6% |
| Sale of Information | 1,967 | 0% | 2,140 | -8.1% |
| Other Collections | 743,360 | 7.8% | 723,628 | 2.7% |
| Total Department of Revenue State Collections | <u>\$9,564,134</u> | <u>100.0%</u> | <u>\$9,290,180</u> | <u>2.9%</u> |

Department of Revenue General Government Expenditures By Function

| | (in thousands of dollars) | | | |
|--|---------------------------|------------------|-----------------|--------------------------------------|
| | | % of Total | | % Increase/ Decrease from 2000 |
| | 2001 | | 2000 | |
| Personal Service | \$56,839 | 64.1% | \$52,775 | 7.7% |
| Expense and Equipment | 31,773 | 35.9% | 31,312 | 1.5% |
| Total Department of Revenue Government Expenditures | <u>\$88,612</u> | <u>100.0%</u> | <u>\$84,087</u> | <u>5.4%</u> |

Fund balances of general government funds at June 30, 2001, and June 30, 2000, are summarized below.

The department administers 30 agency funds. These funds either receive and distribute

monies to other governments or hold money pending a subsequent event.

Aggregate comparative data for all agency funds for the current and prior fiscal year are shown below.

| Fund Balance | | |
|---------------------|---------------------------|---------|
| | (in thousands of dollars) | |
| | 2001 | 2000 |
| General | (\$1,247) | \$1,400 |
| Special Revenue | 2,233 | 2,720 |

| Agency Funds | | |
|---------------------|---------------------------|-------------|
| | (in thousands of dollars) | |
| | 2001 | 2000 |
| Total Receipts | \$7,216,869 | \$6,525,752 |
| Total Distributions | 7,227,397 | 6,478,026 |
| Total Assets | 238,776 | 252,599 |
| Total Liabilities | 238,776 | 252,599 |

Cash Management and Investments

During the year, the department invests, through its contracted bank, temporary surplus cash from the various agency funds. The contracted bank pools most of these funds' cash balances for investment purposes. The department also invests its "float" which increases the earning power. Throughout the year, the department invested the surplus cash in United States Treasury securities and certain federal agency securities. At June 30, 2001, these investments consisted of overnight repurchase agreements in the amount of \$160,500,000 and term securities in the amount of \$38,699,600. The average yield on maturing investments during the year was 5.7 percent

and the amount of interest earned was \$8,598,000.

General Long-Term Debt and Other Similar Obligations

General long-term obligations include the following:

- 1) Compensated absences in the amount of \$3,137,000 that the department will pay from the General Fund and special revenue funds.
- 2) Obligations under lease/purchase in the amount of \$1,355,000 that the department will pay from the General Fund and special revenue funds.

PENSION FUNDS

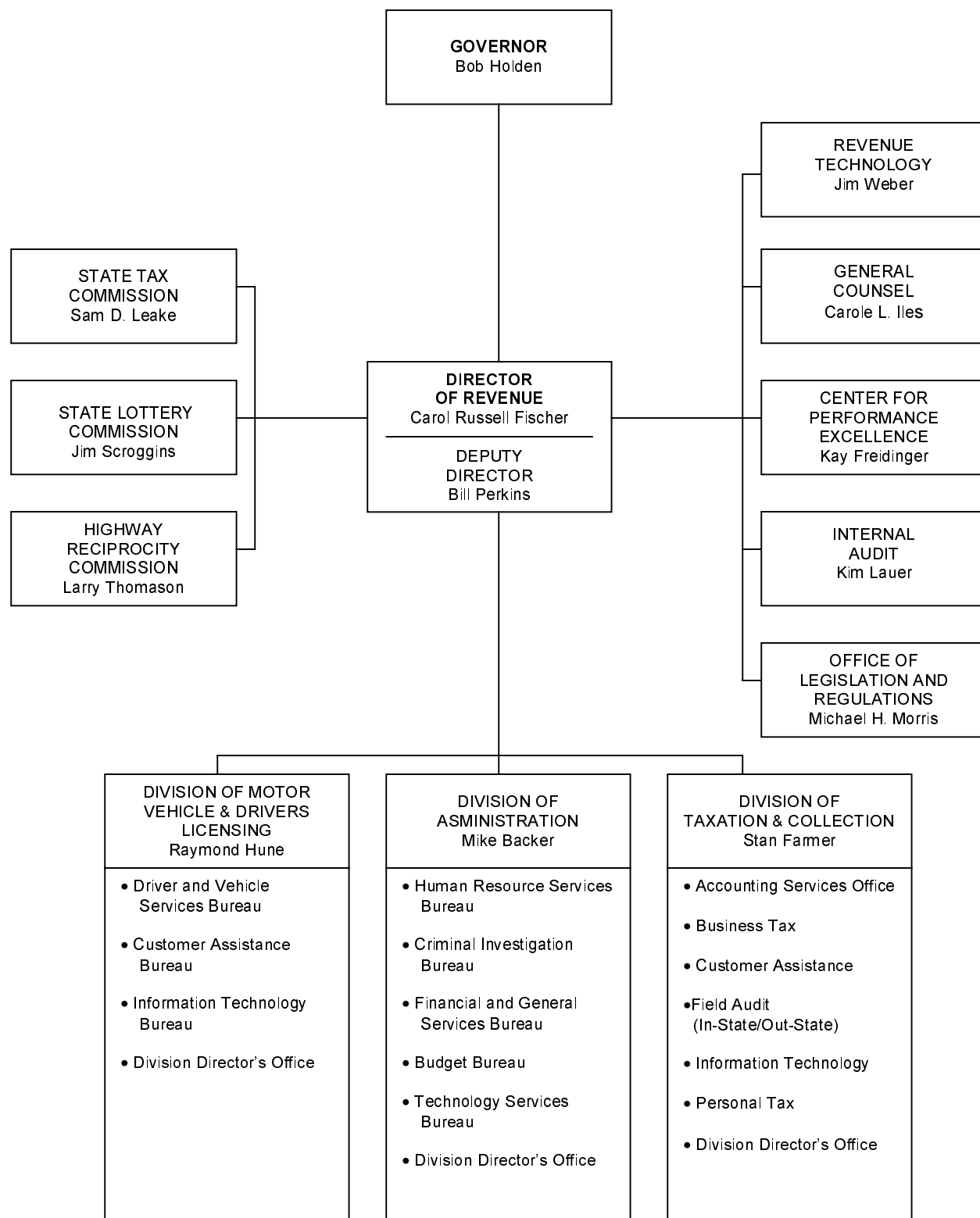
The department's employees are covered under the Missouri State Employees' Retirement System (MOSERS). The Office of Administration makes the contribution to MOSERS for the department's employees.

AUDIT

The accompanying financial statements have not been audited by an independent auditor. The financial statements have been marked unaudited.

Department of Revenue

Organizational Chart



DEPARTMENT OFFICIALS

Carol Russell Fischer
Director

Bill Perkins
Deputy Director

Carole L. Iles
General Counsel

Jim Weber
Chief Information Officer

Mike Backer
Director of Administration

Raymond Hune
*Director of Motor Vehicle and
Drivers Licensing*

Stan Farmer
Director of Taxation and Collection

Larry Thomason
Director of Highway Reciprocity Commission



Missouri Department of Revenue

Financial

The Financial Section includes combined and individual financial statements for the various funds of the Department of Revenue.



Missouri Department of Revenue

General Purpose Financial Statements

Combined Statements

The Combined Statements provide a summary overview of the financial position of all fund types and account groups and of operating results by fund type. Also, they serve as an introduction to the more detailed statements and schedules that follow.

| (In thousands of dollars) | | TOTAL |
|----------------------------|---------------------------------------|----------------------------------|
| GOVERNMENTAL FUND TYPES | FIDUCIARY FUND TYPE ACCOUNT GROUPS | (Memorandum Only) (Note 1.W.) |

| GENERAL FUND | SPECIAL REVENUE FUNDS | CAPITAL PROJECTS FUND | AGENCY FUNDS | GENERAL FIXED ASSETS | GENERAL LONG-TERM DEBT |
|--------------|-----------------------|-----------------------|--------------|----------------------|------------------------|
|--------------|-----------------------|-----------------------|--------------|----------------------|------------------------|

[illegible]

| | | | | | | | |
|---|---------------------|----------------|---------------|----------------|----------|--------------|------------------|
| Accounts Payable | \$ 503 | 298 | | | | 801 | 2,816 |
| Accrued Payroll | 996 | 1,222 | | | | 2,218 | 523 |
| Bank Service Charges Payable | | | | 26 | | 26 | 27 |
| Refunds Payable (Note 1.N.) | 275,528 | 2,375 | | | | 277,903 | 109,926 |
| Due to Other Entities (Note 1.O.) | 32,041 | 23 | | 174,771 | | 206,835 | 224,359 |
| Due to Other Funds (Notes 1.I. & 9) | | 45,343 | | 36,922 | | 82,265 | 38,835 |
| Due to State Treasurer (Note 1.J.) | 496,655 | 230,628 | 24,458 | | | 751,741 | 307,143 |
| Funds Held in Trust (Note 1.P.) | 17,918 | | | 27,057 | | 44,975 | 39,065 |
| Deferred Revenue (Note 1.Q.) | 348,836 | 11,354 | 16,265 | | | 376,455 | 352,007 |
| Compensated Absences (Notes 1.R., 6 & 8) | 25 | 26 | | | 3,137 | 3,188 | 3,568 |
| Article X Distributions (Notes 7 & 8) | | | | | | 0 | 98,854 |
| Obligations Under Lease/Purchase (Notes 1.R. & 5) | | | | | | 1,224 | 1,224 |
| Total Liabilities | \$ 1,172,502 | 291,269 | 40,723 | 238,776 | 0 | 4,361 | 1,747,631 |
| | | | | | | | 1,177,839 |

| | | | | | | | | |
|---|----|---------|---------|---|--------|--------|---------|--------|
| Investment in Fixed Assets (Notes 1.M. & 4) | \$ | | | | 22,632 | | 22,632 | 24,371 |
| Fund Balance (Notes 1.S. & 2.C.) | | | | | | | | |
| Reserved for Encumbrances | | | | | | | | 490 |
| Reserved for Inventory | | 275 | 3,801 | | | | 4,076 | 3,668 |
| Unreserved | | (1,522) | (1,568) | | | | (3,090) | (38) |
| Total Fund Equity | \$ | (1,247) | 2,233 | 0 | 0 | 22,632 | 0 | 23,618 |
| | | | | | | | | 28,491 |

| | | | | | | | | |
|--|---------------------|----------------|---------------|----------------|---------------|--------------|------------------|------------------|
| Total Liabilities and Fund Equity | \$ 1,171,255 | 293,502 | 40,723 | 238,776 | 22,632 | 4,361 | 1,771,249 | 1,206,330 |
|--|---------------------|----------------|---------------|----------------|---------------|--------------|------------------|------------------|

**DEPARTMENT OF REVENUE
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR YEAR ENDED JUNE 30, 2001**

| | (in thousands of dollars) | | | | |
|--|---------------------------|-----------------------------|--|---|------------------|
| | GENERAL FUND | SPECIAL REVENUE FUNDS | CAPITAL PROJECTS FUND (Note 11) | TOTAL (Memorandum Only) (Note 1.W.) | |
| | | | | 2001 | 2000 |
| REVENUES | | | | | |
| Appropriations | \$ 146,298 | 238,518 | | 384,816 | 532,925 |
| Corporate Income Tax | 62,510 | | | 62,510 | 125,296 |
| Individual Income Tax | 3,547,643 | 11,694 | | 3,559,337 | 3,391,600 |
| Licenses, Permits, and Fees | 35,928 | 260,383 | 103,158 | 399,469 | 389,598 |
| Motor Fuel Tax | | 709,839 | | 709,839 | 667,398 |
| Sales and Use Tax | 1,721,134 | 846,103 | 133,198 | 2,700,435 | 2,557,537 |
| Sale of Information | | 1,817 | | 1,817 | 2,166 |
| Other Revenues | 476,262 | 365,371 | 223 | 841,856 | 697,144 |
| Total (Notes 1.T. & 2.B.) | \$ 5,989,775 | 2,433,725 | 236,579 | 8,660,079 | 8,363,664 |
| Provision for Transmittal to State Treasury | \$ 5,843,477 | 2,195,206 | 236,579 | 8,275,262 | 7,830,728 |
| Net Revenues | \$ 146,298 | 238,519 | 0 | 384,817 | 532,936 |
| EXPENDITURES | | | | | |
| Personal Service | \$ 28,703 | 28,136 | | 56,839 | 52,775 |
| Expense and Equipment (Note 2.B.) | 10,666 | 21,107 | | 31,773 | 31,312 |
| Article X Distributions | 98,856 | | | 98,856 | 178,843 |
| Commercial Drivers License Information System Fees | | 264 | | 264 | 267 |
| Payment of Dues to Multi-State Tax Commission | 208 | | | 208 | 194 |
| Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund | | 175,544 | | 175,544 | 164,352 |
| County Stock Insurance Tax | 150 | | | 150 | 5,226 |
| Fees to Counties and Collection Agency Fees | 2,155 | | | 2,155 | 2,352 |
| Payment of Fees to Counties for Liens | 143 | | | 143 | 196 |
| Total Expenditures (Note 1.U.) | \$ 140,881 | 225,051 | 0 | 365,932 | 435,517 |
| Excess of Revenues Over (Under) Expenditures Before Lapsed Balances | \$ 5,417 | 13,468 | 0 | 18,885 | 97,419 |
| Lapsed Balances (Note 1.V.) | 7,289 | 15,138 | | 22,427 | 103,401 |
| Excess of Revenues Over (Under) Expenditures | \$ (1,872) | (1,670) | 0 | (3,542) | (5,982) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating Transfers In | \$ | 862 | 0 | 862 | 204,194 |
| Operating Transfers Out | | (862) | | (862) | (233,089) |
| Total Other Financing Sources (Uses) | \$ 0 | 0 | 0 | 0 | (28,895) |
| Provision for Transfers to Other Funds | 0 | 0 | 0 | 0 | (28,895) |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | \$ (1,872) | (1,670) | 0 | (3,542) | (5,982) |
| (Increase) Decrease in Reserve for Encumbrances | 354 | 136 | | 490 | 7,265 |
| Net change in Unreserved Fund Balance | \$ (1,518) | (1,534) | 0 | (3,052) | 1,283 |
| Fund Balance Unreserved - July 1, 2000 | (4) | (34) | | (38) | (1,321) |
| Fund Balance Unreserved - June 30, 2001 | \$ (1,522) | (1,568) | 0 | (3,090) | (38) |

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
GENERAL, BUDGETED SPECIAL REVENUE, AND BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND 2000

| (in thousands of dollars) | | | | | | | | |
|---|---------------------|--------------------|------------------|-----------------|------------------|--------------------|------------------|-----------------|
| | 2001 | | | | 2000 | | | |
| | Appropriation | Governor's Reserve | Expenditure | Lapsed Balances | Appropriation | Governor's Reserve | Expenditure | Lapsed Balances |
| GENERAL FUND | | | | | | | | |
| Division of Administration | | | | | | | | |
| Personal Service | \$ 4,066 | 394 | 3,672 | 0 | 3,897 | 120 | 3,777 | 0 |
| Expense and Equipment | 5,229 | 1,085 | 3,728 | 416 | 5,074 | 159 | 4,898 | 17 |
| Total | \$ 9,295 | 1,479 | 7,400 | 416 | 8,971 | 279 | 8,675 | 17 |
| Division of MV/DL Excl. Branch Offices | | | | | | | | |
| Personal Service | \$ 240 | 27 | 205 | 8 | 229 | 7 | 222 | 0 |
| Expense and Equipment | 91 | 27 | 59 | 5 | 91 | 3 | 88 | 0 |
| Branch Offices | | | | | | | | |
| Personal Service | 126 | 4 | 117 | 5 | 118 | 0 | 118 | 0 |
| Expense and Equipment | 10 | 0 | 8 | 2 | 10 | 0 | 10 | 0 |
| Total | \$ 467 | 58 | 389 | 20 | 448 | 10 | 438 | 0 |
| Division of Taxation and Collection | | | | | | | | |
| Personal Service | \$ 25,772 | 1,273 | 23,690 | 809 | 24,138 | 611 | 23,527 | 0 |
| Expense and Equipment | 7,587 | 1,023 | 6,019 | 545 | 7,350 | 24 | 7,197 | 129 |
| Fees to Counties & Collection Agency Fees | 2,728 E | 0 | 2,155 | 573 | 2,728 E | 0 | 2,352 | 376 |
| Payment of Fees to Counties for Liens | 180 | 0 | 142 | 38 | 210 E | 0 | 196 | 14 |
| Payment of Dues to the Multi-State Tax Commission | 208 | 0 | 208 | 0 | 194 | 0 | 194 | 0 |
| Total | \$ 36,475 | 2,296 | 32,214 | 1,965 | 34,620 | 635 | 33,466 | 519 |
| Refunds for Overpayment of Tax | \$ 1,001,508 E | 0 | 1,001,178 | 330 | 1,000,000 E | 0 | 999,421 | 579 |
| Article X Distributions | 98,861 | 0 | 98,856 | 5 | 257,328 E | 78,485 | 178,843 | 0 |
| County Stock Insurance Tax | 1,200 E | 1,050 | 150 | 0 | 5,226 E | 0 | 5,226 | 0 |
| General Fund Total | \$ 1,147,806 | 4,883 | 1,140,187 | 2,736 | 1,306,593 | 79,409 | 1,226,069 | 1,115 |
| SPECIAL REVENUE FUNDS | | | | | | | | |
| Division of Administration | | | | | | | | |
| Personal Service | \$ 5,493 | 149 | 5,330 | 14 | 4,989 | 145 | 4,843 | 1 |
| Expense and Equipment | 6,522 | 171 | 5,749 | 602 | 5,916 | 163 | 5,706 | 47 |
| Total | \$ 12,015 | 320 | 11,079 | 616 | 10,905 | 308 | 10,549 | 48 |
| Division of MV/DL Excl. Branch Offices | | | | | | | | |
| Personal Service | \$ 13,909 | 408 | 13,317 | 184 | 13,680 | 387 | 13,132 | 161 |
| Expense and Equipment | 13,887 | 383 | 13,115 | 389 | 12,596 | 153 | 11,771 | 672 |
| Branch Offices | | | | | | | | |
| Personal Service | 4,762 | 0 | 4,760 | 2 | 4,253 | 0 | 4,253 | 0 |
| Expense and Equipment | 420 | 0 | 418 | 2 | 364 | 0 | 362 | 2 |
| Total | \$ 32,978 | 791 | 31,610 | 577 | 30,893 | 540 | 29,518 | 835 |

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
GENERAL, BUDGETED SPECIAL REVENUE, AND BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND 2000

| | (in thousands of dollars) | | | | | | | |
|---|---------------------------|--------------------|------------------|-----------------|------------------|--------------------|------------------|-----------------|
| | 2001 | | | | 2000 | | | |
| | Appropriation | Governor's Reserve | Expenditure | Lapsed Balances | Appropriation | Governor's Reserve | Expenditure | Lapsed Balances |
| Division of Taxation and Collection | | | | | | | | |
| Personal Service | \$ 2,743 | 67 | 2,552 | 124 | 2,512 | 107 | 2,008 | 397 |
| Expense and Equipment | 1,180 | 44 | 1,066 | 70 | 1,302 | 0 | 1,192 | 110 |
| Total | \$ 3,923 | 111 | 3,618 | 194 | 3,814 | 107 | 3,200 | 507 |
| Highway Reciprocity Commission | | | | | | | | |
| Personal Service | \$ 986 | 0 | 928 | 58 | 937 | 0 | 893 | 44 |
| Expense and Equipment | 342 | 0 | 331 | 11 | 342 | 0 | 326 | 16 |
| Total | \$ 1,328 | 0 | 1,259 | 69 | 1,279 | 0 | 1,219 | 60 |
| Refunds for Aviation Trust Fund | \$ 16 E | 0 | 15 | 1 | 16 E | 0 | 12 | 4 |
| Refunds of Tobacco and Cigarette Tax | 86 E | 2 | 40 | 44 | 116 E | 0 | 66 | 50 |
| Commercial Drivers License | | | | | | | | |
| Information System Fees | 275 | 0 | 264 | 11 | 275 E | 0 | 267 | 8 |
| Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund | 188,000 E | 0 | 175,550 | 12,450 | 179,164 E | 0 | 158,125 | 21,039 |
| Refunds of Taxes and Fees Credited to Federal and Other Funds | 500 E | 0 | 22 | 478 | 500 E | 0 | 175 | 325 |
| Refunds of Fees Credited to Motor Vehicle Commission Fund | 12 E | 0 | 8 | 4 | 5 E | 0 | 5 | 0 |
| Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund | 2,153 E | 0 | 2,148 | 5 | 2,015 E | 0 | 2,011 | 4 |
| Refunds of Motor Fuel Tax | 48,070 E | 0 | 44,219 | 3,851 | 42,070 E | 0 | 42,063 | 7 |
| Refunds-Overpayment and Errors of the Workers' Compensation Fund | 1,670 E | 0 | 1,670 | 0 | 1,172 E | 0 | 1,171 | 1 |
| Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund | 149 E | 0 | 149 | 0 | 499 E | 0 | 499 | 0 |
| Special Revenue Funds Total | \$ 291,175 | 1,224 | 271,651 | 18,300 | 272,723 | 955 | 248,880 | 22,888 |
| AGENCY FUNDS | | | | | | | | |
| Receipts from Gasoline Taxes for | | | | | | | | |
| Distribution to Counties | \$ 0 E | 0 | 0 | 0 | 100,918 E | 0 | 28,895 | 72,023 |
| Debt Offset Refunds | 250 E | 0 | 163 | 87 | 250 E | 0 | 123 | 127 |
| Agency Funds Total | \$ 250 | 0 | 163 | 87 | 101,168 | 0 | 29,018 | 72,150 |
| TOTAL (Memorandum Only) | \$ 1,439,231 | 6,107 | 1,412,001 | 21,123 | 1,680,484 | 80,364 | 1,503,967 | 96,153 |



Missouri Department of Revenue

Notes to the Financial Statements

The Notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.

Department of Revenue

Notes to the Financial Statements

For Year Ended June 30, 2001

The accounting methods and procedures adopted by the Department of Revenue (department) conform to generally accepted accounting principles as applied to governmental entities. The following notes to the financial statements are an integral part of the department's Comprehensive Annual Financial Report.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The department is a component unit of the state of Missouri. The reporting entity includes divisions and one commission and their respective funds for which the Director of Revenue is financially accountable. Exclusion of such divisions and commission would cause the reporting entity's financial statements to be misleading and incomplete. In Fiscal Year 2001, the department excluded the State Lottery Commission and State Tax Commission from its reporting entity. These commissions are not financially accountable to the Director of Revenue and therefore are fiscally independent.

B. Basis of Presentation

The department uses funds and account groups to report its financial position and the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and aids management in demonstrating compliance with finance-related legal and contractual provisions. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the governmental funds.

Appropriations provide the monies to operate the department and the programs it administers. Expenditures for the fund type or any program

are reported only as charged to appropriations, therefore, they may not reflect the total cost of the related activity. Other direct and indirect costs provided by other state agencies are not allocated to the applicable fund type or program.

The accompanying financial statements are structured into two categories of funds and two account groups as follows:

Governmental Funds include the General Fund, special revenue funds, and a capital projects fund. These funds account for the revenue sources and expenditures of the department.

Fiduciary Funds include agency funds. These funds account for assets held by the department as an agent for individuals, other governments, and other funds.

Account Groups include the General Fixed Assets Account Group and the General Long Term Debt Account Group. These account groups are used to record the fixed assets and long-term liabilities of the governmental funds.

C. Basis of Accounting

The accounting and financial treatment applied to a fund is determined by its measurement focus. Governmental fund types and agency funds are presented using the flow of current financial resources measurement focus. With this measurement focus, operating statements present increases and decreases in net current assets and unreserved fund balance as a measure of available spendable resources.

Notes to the Financial Statements

The governmental fund types and agency funds use the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to pay current period liabilities. Expenditures are recognized when the related fund liability is incurred except for the following:

1. Fixed assets are reported as expenditures when acquired;
2. Long-term compensated absence obligations (accumulated vacation and compensatory time) and sick pay are recorded as expenditures when paid; and
3. Inventories are recorded as expenditures when purchased.

D. Cash and Cash Equivalents

Cash and cash equivalents include money held in cash management accounts, collection system accounts, and float.

E. Investments

Cash resources in the agency funds are combined to form a pool for investment purposes. These are stated at cost which approximate market. The department's contracted bank manages the investments in accordance with an agreement entered into in July 1998. The department's contracted bank distributes interest income earned as a result of pooling to the appropriate funds based on each fund's equity in the pooled investments. Department of Revenue Administrative Rule 12 CSR 10-43-020 authorizes the department to invest in the following instruments: United States Treasury Notes; time deposits; Federal National Mortgage Association Securities; Student Loan Marketing Association Securities; Federal Home Loan Bank Securities; Federal Home Loan Mortgage Corporation Securities; Federal Farm Credit System Securities; and repurchase agreements and reverse repurchase agreements secured by United States Treasury obligations or by the federal agency securities listed above.

F. Interest Receivable

Interest receivable represents accrued interest on agency funds' short-term investments.

G. Appropriations Receivable

Appropriations receivable are the department's claim against appropriations for payables at June 30 and paid during the lapse period.

H. Accounts Receivable

Accounts receivable are derived primarily from taxes and interest and penalties or additions to tax. Receivables are reported gross of allowances for doubtful accounts. Allowances for doubtful accounts are presented separately in the financial statements.

Estimates of withholding, sales and use, motor fuel, and special fuel taxes due to the department are computer or manually generated based on the taxpayer's past liability when the taxpayer fails to file a return when due. Estimates of individual and corporate taxes are based on matching with federal tax returns. It is uncertain whether a liability exists at the time the estimate is generated, therefore, the actual tax receivable is not measurable. Thus, estimates are not included in the receivables or revenues shown on the financial statements. At June 30, 2001, the tax revenue estimate was approximately \$543 million.

I. Due To and Due From Other Funds

Due to and due from other funds represent interfund payables and receivables that arise from interfund transfers required by Missouri statutes.

J. Due To and Due From State Treasurer

Amounts reported as due to the State Treasurer represent the department's obligation to transfer accounts receivable (less allowances and deferred revenues) and amounts due from other funds to the State Treasury when received.

Amounts reported as due from the State Treasurer represent payments received from taxpayers in excess of their computed tax liability and/or amounts due to be transferred to another fund.

K. Funds in Custody of State Treasurer

Funds in custody of the State Treasurer are sales tax bonds, transient employer bonds, and protested income and sales and use tax. The corresponding liabilities are funds held in trust (protested taxes) and due to other entities (bonds).

L. Inventory

Inventory consists of supplies, postage, license plates, and tabs. Supply inventories consist primarily of office supplies and bureau-specific forms. Inventories are valued at actual cost using the first-in, first-out method of inventory valuation and are recognized as expenditures when purchased. Inventories on-hand at fiscal year end are recorded on the applicable funds' balance sheet and as a reserve of fund balance.

M. Fixed Assets

Fixed asset purchases are reported as expenditures in the fund financing the acquisition and are capitalized in the General Fixed Assets Account Group. Fixed assets consist of furniture and equipment and are valued at historical cost or estimated historical cost when actual historical cost is unknown. No depreciation is recorded on fixed assets.

N. Refunds Payable

Refunds payable in the General Fund consist of amounts owed for overpayment of individual and corporate income tax, sales and use tax, insurance premium tax, and estate tax. Special revenue funds' refunds payable consists of refunds of motor fuel tax, sales and use tax, license fees, and workers' compensation, overpayments, and errors.

O. Due to Other Entities

The due to other entities amount in the General Fund includes cash and transient employer bonds held by the State Treasurer and fees owed for collection services. The due to other entities amount in the special revenue funds consists of motor fuel tax distributions owed to local governments. The agency funds due to other entities amount consists of local cigarette tax, local sales tax, financial institutions tax, highway use tax and fees, local option use tax, insurance premiums tax, private car tax, and riverboat gaming taxes and fees owed to local governments, local use tax owed to taxpayers, and amounts collected by the Highway Reciprocity Commission and the Department of Economic Development that are owed to other states and by the Department of Agriculture that are owed to commodity councils.

P. Funds Held In Trust

Funds held in trust in the General Fund represent income tax and the 3 percent General Fund portion of sales and use tax paid under protest. Protested sales and use taxes and income taxes are either returned to the taxpayer or remitted to the state based upon decisions reached by the Administrative Hearing Commission or various courts. Funds held in trust in the agency funds represent money the department is holding pending a subsequent event.

Q. Deferred Revenues

Deferred revenues are accounts receivable that have met asset recognition criteria but have not met revenue recognition criteria. Therefore, such amounts are reported within the accompanying financial statements as receivables and offset by a deferred revenue account (net of allowances). As the revenue recognition criteria is met in subsequent periods, the liability for deferred revenues is removed and revenue is recognized. Revenues have been offset \$440,845,179 within the General Fund, \$32,097,013 within the special revenue funds, and \$19,474,381 within the capital projects fund.

R. Long-Term Debt

Long-term obligations of the department are reported in the General Long-Term Debt Account Group and consist of compensated absences and lease/purchase obligations.

Compensated absences represent accumulated unpaid vacation and compensatory time. Governmental Accounting Standards Board (GASB) Statement No. 16, "Accounting for Compensated Absences" requires governmental funds to recognize a current liability for the amount deemed to be payable with current financial resources. The remainder of the liability is reported in the General Long-Term Debt Account Group.

Lease/purchase obligations include the present value of net minimum future lease payments paid from the General Fund and/or the State Highways and Transportation Department Fund.

S. Fund Equity

The negative unreserved fund balances represent liabilities that were paid from Fiscal Year 2002 appropriations. The reserved fund balances represent the portion of fund equity not available for expenditure. The reserved fund balance includes the following two accounts:

Reserved for Encumbrances is an account used to segregate a portion of fund balance for amounts paid from current year appropriations for the subsequent year's obligation.

Reserved for Inventory is an account to segregate a portion of fund balance to indicate that inventory does not represent available, spendable resources even though it is a component of assets.

T. Revenues

Revenues for governmental funds are recognized when both measurable and available. All revenues are reported net of

refunds of \$1,169,887,081 for the General Fund and \$47,538,492 for the special revenue funds.

U. Expenditures

Expenditures are recognized when the related liability is incurred. Expenditures are reported net of revenue overcollections (refunds).

V. Lapsed Balances

Lapsed balances is a budgetary account. It represents unspent department appropriations. The department does not have authority to spend funds representing lapsed balances.

W. Total (Memorandum Only)

The "Total (Memorandum Only)" column is presented as additional analytical data only and is not intended to fairly present the financial statements. Because the column does not identify the restrictions which exist by fund type, it should be read only with reference to the details of each fund type. Interfund eliminations have not been made in the aggregation of this data.

Comparative total data for the prior year is presented in the accompanying financial statements in order to provide an understanding of the changes in the department's financial position and operations.

NOTE 2. BUDGETARY AND LEGAL COMPLIANCE

A. Budgetary Data

The department's annual budget is prepared principally on the cash basis and represents appropriations requested by the department and recommended by the Governor. The Governor submits his budget to the state legislature for approval. The state legislature returns the approved budget bill to the Governor for his signature or veto.

The state legislature appropriates money to the department at the departmental level. The legal level of budgetary control is at the departmental level, however, the department maintains budgetary control at the divisional level.

Expenditures cannot exceed the appropriation amounts at the individual appropriation level and are monitored through the use of allotments. The Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year.

The department may increase certain estimated original appropriation amounts as necessary. If the department requires supplemental appropriations for an appropriation year, the state legislature enacts them during the next

legislative session by the same process used for original appropriations.

B. Budgetary to GAAP Basis Reconciliation

Cash collections reconcile to revenues as shown below. The appropriations included as revenues are only those for department operations and exclude refund appropriations. Revenues are presented on the modified accrual basis of accounting, net of refunds.

The expenditures amount shown on the Combined Statement of Appropriations and Expenditures--Budgetary Basis reconcile to the expenditures amount shown on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance, All Governmental Fund Types as shown on the next page.

| FISCAL YEAR 2001 REVENUE (GAAP BASIS) | | | |
|--|---------------------------|-------------------------|--------------------------|
| | (in thousands of dollars) | | |
| | General Fund | Special Revenue Fund | Capital Projects Fund |
| Fiscal Year 2001 Cash Collections | \$7,158,774 | \$2,187,979 | \$219,895 |
| Add (Deduct) net change in: | | | |
| Receivables | 295,193 | 85,754 | 34,945 |
| Due From Other Funds | 242 | 1,109 | 1,214 |
| Deduct: Deferred Revenues | (440,845) | (32,097) | (19,475) |
| Refunds | (1,169,887) | (47,538) | |
| Add: Appropriations | 146,298 | 238,518 | |
| FY 2001 Revenue (GAAP Basis) | <u>\$5,989,775</u> | <u>\$2,433,725</u> | <u>\$236,579</u> |

Notes to the Financial Statements

FISCAL YEAR 2001 EXPENDITURES (GAAP BASIS)

| | (in thousands of dollars) | |
|--|---------------------------|--------------------------|
| | General Fund | Special Revenue Funds |
| Budgetary Expenditures | \$139,009 | \$223,381 |
| Add (Deduct) net change in: | | |
| Encumbrances | 354 | 136 |
| Current year expenditures paid from subsequent year's appropriation | 1,518 | 1,534 |
| Fiscal Year 2001 Expenditures (GAAP Basis) | <u>\$140,881</u> | <u>\$225,051</u> |

C. Deficit Fund Balance

The amounts presented as negative fund balances at June 30, 2001, resulted from liabilities that were paid from Fiscal Year 2002 appropriations as shown in the next column.

DEFICIT FUND BALANCE

| | |
|---|--------------------|
| General Fund | |
| Personal Service | \$1,019,473 |
| Travel | 29,881 |
| Fuel | 3,228 |
| Supplies | 2,646 |
| Professional Development | 984 |
| Business, Communication, & Professional Services | 39,207 |
| Maintenance & Repair Services | 41,506 |
| Miscellaneous | 474 |
| Program Distributions | 385,087 |
| Total | <u>\$1,522,486</u> |
| DOR Federal Fund | |
| Travel | \$296 |
| Business, Communication, & Professional Services | 352 |
| Total | <u>\$648</u> |
| Health Initiatives Fund | |
| Supplies | \$198 |
| Business, Communication, & Professional Services | 33 |
| Total | <u>\$231</u> |
| DOR Information Fund | |
| Personal Service | \$22,137 |
| Equipment Purchases | 501 |
| Miscellaneous | 4,069 |
| Total | <u>\$26,707</u> |

DEFICIT FUND BALANCE (cont.)**Motor Vehicle Commission Fund**

| | |
|--|-----------------|
| Personal Service | \$21,463 |
| Business Communication, & Professional Services | 66 |
| Total | <u>\$21,529</u> |

State Highways & Transportation Department Fund

| | |
|--|--------------------|
| Personal Service | \$1,202,467 |
| Travel | 29,880 |
| Fuel & Utilities | 387 |
| Supplies | 14,969 |
| Professional Development | 2,504 |
| Business Communication, & Professional Services | 174,496 |
| Maintenance & Repair Services | 60,262 |
| Equipment Purchases | 3,631 |
| Rent/Leases | 1,375 |
| Miscellaneous | 4,683 |
| Total | <u>\$1,494,654</u> |

Motor Fuel Tax Fund

| | |
|------------------------------|-----------------|
| Motor Fuel Tax Distributions | <u>\$23,112</u> |
|------------------------------|-----------------|

NOTE 3.**DEPOSITS AND INVESTMENTS****A. Deposits**

For reporting purposes, deposits include cash management bank account balances the department maintains at its contracted bank and collection system bank account balances. All department deposits are insured by the FDIC up to \$100,000. The balance is secured by collateral pledged to the department.

Department collateral securities are either held in a Federal Reserve joint custody account or by a third party custodian. At June 30, 2001, agency fund cash and cash equivalents were secured with collateral as shown on the next page.

B. Investments

All investments in repurchase agreements and securities are 100 percent secured by the underlying United States Treasury or agency securities. The department's contracted bank guarantees no loss of principal or interest to the department. At June 30, 2001, agency fund investments consisted of amounts as shown on the next page.

Department investment securities are held in a joint custody account with the department's contracted bank at the Federal Reserve Bank of St. Louis. The joint custody account requires that department personnel release securities.

Safety responsibility securities (amounts shown on the next page) are proof of financial responsibility that owners of motor vehicles pledge to the department in lieu of automobile insurance as provided by Section 303.240, RSMo. The department secures the securities in the State Treasurer's Office safe.

The Combined Balance Sheet All Fund Types and Account Groups also includes \$31,414,000 for sales and use tax bonds, \$2,883,000 for protested income tax, \$15,035,000 for protested sales and use tax, and \$627,000 for transient employer bonds in the General Fund. Because these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rests with that office. At June 30, 2001, these funds were invested as shown on the next page. The State Treasurer's investments were secured with securities held by the State Treasurer or by his agent in the State Treasurer's name.

Notes to the Financial Statements

DEPARTMENT OF REVENUE TOTAL DEPOSITS

| | Carrying Amount | Bank Balance | Collateral Value |
|---|---------------------|---------------------|---------------------|
| Deposits: | | | |
| Insured (FDIC) | \$23,497,863 | \$22,621,934 | \$22,621,934 |
| Uninsured: | | | |
| Collateral held by department's agent in department's name | 3,948,137 | 7,084,183 | 39,380,500 |
| Total Deposits | <u>\$27,446,000</u> | <u>\$29,706,117</u> | <u>\$62,002,434</u> |

DEPARTMENT OF REVENUE TOTAL INVESTMENTS

| | Carrying Amount | Market Value |
|--|----------------------|----------------------|
| Investments: | | |
| Overnight Repurchase Agreements: | | |
| Securities held by the Federal Reserve in the department's name | | |
| United States Treasury Notes | \$30,000,000 | \$30,000,000 |
| Agency Securities | 130,500,000 | 130,500,000 |
| Term Securities: | | |
| Securities held by the Federal Reserve in the department's name | | |
| Agency Discount Notes | 38,699,600 | 39,380,500 |
| Safety Responsibility Securities: | | |
| Securities held by the department in the Investor's name | 1,963,458 | 2,132,934 |
| Total Investments | <u>\$201,163,058</u> | <u>\$202,013,434</u> |

STATE TREASURER INVESTMENTS

| | Carrying Amount | Market Value |
|-------------------------------------|---------------------|---------------------|
| Certificates of Deposit | \$7,343,973 | \$7,343,973 |
| Repurchase Agreements | 5,545,449 | 5,556,540 |
| U.S. Treasury and Agency Securities | 37,069,578 | 37,069,578 |
| Total | <u>\$49,959,000</u> | <u>\$49,970,091</u> |

NOTE 4. FIXED ASSETS

A statement of changes in fixed assets for the year ended June 30, 2001, follows.

| CHANGES IN FIXED ASSETS | |
|-------------------------|--|
| | Fixed Assets Furniture and Equipment (in thousands of dollars) |
| Balance July 1, 2000 | \$24,371 |
| Additions | 6,666 |
| Deletions | (8,404) |
| Adjustments | (1) |
| Balance June 30, 2001 | <u>\$22,632</u> |

NOTE 5. LEASING OBLIGATIONS

The department entered into various lease/purchase agreements for the acquisition of office equipment. FASB Statement No. 13, "Accounting for Leases" requires a lease that transfers substantially all of the benefits and risks of ownership to the lessee to be accounted for as the acquisition of a fixed asset and the incurrence of an obligation of the lessee (a capital lease). The liability presented in the General Long-Term Debt Account Group represents the net present value of the remaining lease/purchase agreements. The related assets are reported in the General Fixed Assets Account Group.

The General Fund and/or the State Highways and Transportation Department Fund supplies funds for payment of these lease obligations. The use of the leased equipment and the availability of monies in each fund dictates which fund pays for specific leased equipment.

A summary of the future minimum lease payments for capital leases follows.

FUTURE MINIMUM LEASE PAYMENTS

| Fiscal Year Ending June 30, | Future Minimum Lease Payments |
|---|--|
| 2002 | \$555,780 |
| 2003 | 493,005 |
| 2004 | 254,280 |
| After 2004 | <u>51,840</u> |
| Total minimum lease payments | \$1,354,905 |
| Less amount representing interest NPV of minimum lease payments | <u>(130,434)</u> |
| | <u>\$1,224,471</u> |

The department, through the Office of Administration (OA) enters into various operating leases for land and buildings. Each lease contains a fiscal funding clause indicating that continuation of the lease is subject to annual funding by the legislature. The department expects that in the normal course of business it will renew most of the leases or replace them with similar leases. OA has responsibility for the payment of lease obligations.

NOTE 6. COMPENSATED ABSENCES

The department's policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum and to receive accumulated leave on termination. A normal year's accumulation for the department is approximately 32,628 days. At June 30, 2001, accumulated leave was 32,755 days. This would require approximately \$3,078,970 to satisfy at salary rates then in effect (excluding the state's share of social security, retirement, and insurance).

Employees who are eligible under the Fair Labor Standards Act earn compensatory leave. The department's policy allows the department to provide for any combination of compensatory

Notes to the Financial Statements

time off and overtime payment. Accumulated compensatory time at June 30, 2001, was 1,171 days. This would require approximately \$110,074 to satisfy at salary rates then in effect (excluding the state's share of social security, retirement, and insurance).

Accumulated sick leave is not paid upon employee termination and does not represent a liability to the department.

NOTE 7. ARTICLE X

Article X of the Missouri Constitution establishes a revenue limit for the state. Revenues exceeding the limit are distributed to taxpayers in accordance with the Missouri Constitution. In Fiscal Year 2001, the department distributed \$98.9 million resulting from Fiscal Year 1999 revenue collections.

NOTE 8. CHANGES IN LONG TERM DEBT

The following is a summary of changes in general long-term debt for the year ended June 30, 2001.

CHANGES IN LONG-TERM DEBT

(in thousands of dollars)

| | Balance July 1, 2000 | Increases | Decreases | Balance June 30, 2001 |
|--------------------------------------|-------------------------|--------------|-------------------|--------------------------|
| Compensated Absences | \$3,477 | | (340) | \$3,137 |
| Article X Distributions | 98,854 | | (98,854) | 0 |
| Obligations Under Lease/Purchases | 716 | 508 | | 1,224 |
| Total Long-Term Debt | \$103,047 | \$508 | (\$99,194) | \$4,361 |

NOTE 9. INTERFUND RECEIVABLES AND PAYABLES

A summary of interfund receivables and payables at June 30, 2001, is shown below.

| INTERFUND RECEIVABLES AND PAYABLES | | |
|---|---------------------------|----------|
| | (in thousands of dollars) | |
| Fund | Receivables | Payables |
| General | \$8,752 | |
| Capital Projects: | | |
| State Road | 8,593 | |
| Special Revenue: | | |
| Aviation Trust | 3 | |
| Blindness Education, Screening, and Treatment | 10 | |
| Children's Trust | 3 | |
| Conservation Commission | 565 | |
| DOR Information | 52 | \$862 |
| Gaming Commission | 2 | |
| Gaming Proceeds for Education | 11 | |
| Motor Fuel Tax | | 44,481 |
| Motor Vehicle Commission | 3 | |
| Motorcycle Safety Trust | 2 | |
| Organ Donor Program | 13 | |
| Parks Sales Tax | 225 | |
| School District Trust | 2,250 | |
| Soil and Water Sales Tax | 225 | |
| State Highways and Transportation Department | 52,179 | |
| State Highways and Transportation Department-Grade Crossing Safety | 59 | |
| State Transportation | 65 | |
| World War II Memorial Trust | 2 | |
| Agency: | | |
| Cigarette Tax | | 6 |
| County Stock Insurance | | 26 |
| Credit Card Sales and Use | | 3 |
| Financial Institutions Tax | | 186 |
| Fuel Local Deposit (FLOYD) | 3,410 | |
| Highway Reciprocity Commission Holding | | 497 |
| International Fuel Tax Agreement | 2 | |
| International Registration Plan | 13 | 2 |
| Local Option Use Tax | 31 | 25 |
| Local Sales Tax | 5,840 | 1,413 |
| Motor Vehicle Local Sales Tax | | 31,928 |
| Riverboat Gaming | | 12 |
| Suspense Holding | | 2,869 |
| Total | \$82,310 | \$82,310 |

NOTE 10.
EMPLOYEE FRINGE BENEFITS

Employees are covered by the Missouri State Employees' Retirement System (MOSERS), the Social Security System, and the Missouri Consolidated Health Care Plan (MCHCP). The state of Missouri pays pension costs, life and disability insurance costs, the state's portion of social security taxes, and the state's contribution to the medical benefit plan from the same fund as the related payrolls. The state legislature appropriates the money to OA to pay the fringe benefit costs for department employees. These costs are not included in the department's financial statements. For the year ended June 30, 2001, the cost to the state of Missouri for the department employees' fringe benefits was approximately \$42,401,114. Of this amount, \$11,689,338 represented the amount contributed by OA for the MOSERS retirement plan.

MOSERS, authorized by Chapter 104, RSMo, is a noncontributing, defined benefit plan. To be eligible to participate in the MOSERS plan, employees must be employed in a position normally requiring them to work at least 1,000 hours a year and must not be accumulating benefits in another retirement system to which the state is contributing. An employee is vested once they have five years of service. Normal retirement age is 65. Employees may retire at age 55 and receive reduced benefits. Employees may retire at age 50 with full benefits if their combined age and years of service equal 80. Fiscal Year 2001 payroll for all employees of the department was \$56,839,000. Of this amount, \$55,351,427 was covered payroll for the MOSERS retirement plan.

MCHCP, authorized by Chapter 103, RSMo, is a self-funded medical benefit plan paid by state and member contributions. Active state employees covered by MOSERS or members of the Public School Retirement System may enroll in the plan and qualifying vested employees may continue medical coverage after leaving the department.

Employees may also participate in the state's deferred compensation, cafeteria, dental, and vision plans. Created in accordance with Internal Revenue Code Section 457, the Missouri State Public Employees Deferred Compensation Plan permits employees to defer a portion of their current salary to future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The state also provides the Deferred Compensation Incentive Plan. Employees are eligible to participate in the incentive plan if they have been employed by the state for 12 consecutive months preceding the state's contributions to the incentive plan and are making continuous monthly deferrals of at least \$25 to the deferred compensation plan. The state's contribution is \$25 per eligible employee.

The cafeteria plan is a flexible compensation program created in accordance with Internal Revenue Code Section 125. This plan permits employees to reduce their salaries in exchange for nontaxable benefits, creating tax savings that are used to pay or reimburse certain expenses elected by the employees. The options available to employees are medical expense reimbursement, dependent care reimbursement, and premium payment for state health, life, dental, and vision insurance.

NOTE 11.
CAPITAL PROJECTS FUND

The capital projects fund column on the Combined Balance Sheet All Fund Types and Account Groups and the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance All Governmental Fund Types is comprised of the State Road Fund. The State Road Fund, authorized by Article IV, Section 30(b) of the Missouri Constitution, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel.



Missouri Department of Revenue

Special Revenue Funds

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Special Revenue Fund Descriptions

AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Section 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

BLIND PENSION FUND

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Section 301.020, RSMo, receives monetary donations from drivers' license applicants. The Missouri Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

CHILDREN'S TRUST FUND

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals conducting motor vehicle transactions, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 210.174, RSMo.

CONSERVATION COMMISSION FUND

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Missouri Constitution, receives the one-eighth of 1 percent sales/use tax collections.

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives the following:

1. Seventy-five percent of \$4 of each \$5 fee that is assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the department deposits the maximum amount into the State Forensic Laboratory Fund;
2. Seventy-five percent of \$4.75 of each \$5 fee that is assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state; and
3. One hundred percent of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:
 - A. Sixty-eight dollars for the conviction of a Class A or B felony;
 - B. Forty-six dollars for the conviction of a Class C or D felony; and
 - C. Ten dollars for the conviction of various misdemeanors.

DEPARTMENT OF REVENUE FEDERAL FUND

The Division of Motor Vehicle and Drivers Licensing, the Criminal Investigation Bureau, and the General Counsel's Office have entered into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration.

Special Revenue Funds

These grants are for various drivers licensing programs and highway use tax compliance. All Department of Revenue (department) appropriations pertaining to grant expenditures are charged to the Department of Revenue Federal Fund. Consequently, the department transmits all reimbursement receipts to this fund.

DEPARTMENT OF REVENUE INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Section 32.067, RSMo, receives fees that the department charges on the sale of its information and publications to individuals, businesses, federal, state, and local governments. In accordance with Section 33.080, RSMo, at the end of each odd-numbered fiscal year, the department transfers the fund balance exceeding \$25,000 related to general revenue activities to the General Fund. In accordance with Section 32.067, RSMo, at the end of each fiscal year, the department transfers the fund balance, which is not related to general revenue activities, to the State Highways and Transportation Department Fund.

DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND

The Division of Aging-Elderly Home Delivered Meals Trust Fund, as authorized by Section 660.078, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund.

DOMESTIC RELATIONS RESOLUTION FUND

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives collections of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

FAIR SHARE FUND

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

GAMING COMMISSION FUND

The Gaming Commission Fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the department collects from gaming boats for each person embarking on an excursion gambling boat.

GAMING PROCEEDS FOR EDUCATION FUND

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 20 percent tax on the adjusted gross gaming receipts of gambling boats.

HEALTH INITIATIVES FUND

The Health Initiatives Fund, as authorized by Section 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes.

INDEPENDENT LIVING CENTER FUND

The Independent Living Center Fund, as authorized by Sections 178.653 and 561.035, RSMo, receives receipts that county clerks collect for drug-related offenses and intoxication-related traffic offenses.

LOCAL RECORDS PRESERVATION FUND

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of

any instrument. The Secretary of State uses the money for preservation of local records.

MISSOURI COMMUNITY COLLEGE JOB TRAINING PROGRAM FUND

The Missouri Community College Job Training Program Fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the creation of jobs. The Department of Economic Development must approve the project agreement.

MISSOURI HOUSING TRUST FUND

The Missouri Housing Trust Fund, as authorized by Section 59.319, RSMo, receives fees that county recorders of deeds charge for the recording of any instrument.

MISSOURI OFFICE OF PROSECUTION SERVICES FUND

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of a \$1 surcharge that is assessed as costs in each court proceeding filed in any court in the state in all criminal cases, except when a proceeding or defendant has been dismissed by the court or when costs are to be paid by the state, county, or municipality.

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund, as authorized by Section 142.345, RSMo, receives motor fuel taxes and distributes these taxes to the State Highways and Transportation Department Fund and the agency fund, Fuel Local Deposit (FLOYD) Fund.

MOTOR VEHICLE COMMISSION FUND

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the department collects from

manufacturers, motor vehicle dealers, and boat dealers.

MOTORCYCLE SAFETY TRUST FUND

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives fees that are assessed as additional court costs for violations of Missouri laws, municipal ordinances, or county ordinances involving a motorcycle or motor tricycle.

ORGAN DONOR PROGRAM FUND

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The Department of Health and Senior Services uses the money from this fund for implementation of organ donation awareness programs.

PARKS SALES TAX FUND

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Missouri Constitution, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

PETROLEUM INSPECTION FUND

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuels used in spark-ignition internal combustion engines.

PETROLEUM STORAGE TANK INSURANCE FUND

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the department collects from owners and operators of underground and aboveground storage tanks. This fund supercedes the Underground Storage Tank Insurance Fund.

SCHOOL BUILDING REVOLVING FUND

The School Building Revolving Fund, as authorized by Sections 166.131 and 166.300,

Special Revenue Funds

RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

SCHOOL DISTRICT TRUST FUND

The School District Trust Fund, as authorized by Section 144.701, RSMo, receives the education (Proposition C) sales and use tax collections (50 percent of the 1 percent tax on motor vehicles).

SERVICES TO VICTIMS FUND

The Services to Victims Fund, as authorized by Section 595.100, RSMo, receives the following:

1. Twenty-five percent of \$4 of each \$5 fee that is assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the department deposits the maximum amount into the State Forensic Laboratory Fund; and
2. Twenty-five percent of \$4.75 of each \$5 fee that is assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state.

SOIL AND WATER SALES TAX FUND

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), Missouri Constitution, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees that are imposed on the purchase of tires.

STATE FORENSIC LABORATORY FUND

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives \$4 of each \$5 fee that is assessed as costs in

each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state up to a maximum of \$250,000 annually.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

The State Highways and Transportation Department Fund, as authorized by Section 226.200, RSMo, receives collections that are derived from highway users as an incident to their use or right to use the highways of the state. These collections include drivers' and motor vehicle license fees, taxes on motor vehicles, trailers, and motor vehicle fuels.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and owners of railroad rolling stock and flanged wheel equipment or private cars. The state uses the money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

STATE LAND SURVEY PROGRAM FUND

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument.

STATE SCHOOL MONEY FUND

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes).

STATE TRANSPORTATION FUND

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Missouri Constitution, receives a portion of motor vehicle sales taxes.

STATEWIDE COURT AUTOMATION FUND

The Statewide Court Automation Fund, as authorized by Section 476.053, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding.

WORKERS' COMPENSATION FUND AND WORKERS' COMPENSATION-SECOND INJURY FUND

The Workers' Compensation Fund and Workers' Compensation Second Injury Fund, as authorized by Section 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives 100 percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives 100 percent of workers' compensation tax and the Second Injury Fund receives 100 percent of the workers' compensation-second injury tax. The Department of Insurance determines when an abatement year occurs.

WORLD WAR II MEMORIAL TRUST FUND

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, receives monetary donations from drivers' license applicants. The Missouri Veterans' Commission uses the money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C.

**DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001**

| (in thousands of dollars) | | | | | | | | | | | | | (continued on next page) | |
|------------------------------------|-------------------|------------------|------------------------|---------------------|----------------------------|-----------------------------------|--------------------------------|------------------------------------|-------------------------------------|---------------|----------------------|-------------------------------------|--------------------------|--|
| | Aviation Trust | Blind Pension | Blindness Education | Children's Trust | Conservation Commission | Crime Victims' Compensation | Dept. of Revenue Federal | Dept. of Revenue Information | Domestic Relations Resolution | Fair Share | Gaming Commission | Gaming Proceeds for Education | Health Initiatives | |
| ASSETS | | | | | | | | | | | | | | |
| \$ Appropriations Receivable | 82 | 151 | 6 | 91 | 10,776 | 286 | 2 | 1 | 18 | 1,146 | | | 1,931 | |
| Accounts Receivable | | | | | (2,413) | | | (31) | | | | | | |
| Allowance for Doubtful Accounts | | | | | | | | | | | | | | |
| Due From Other Funds | 3 | | 10 | 3 | 565 | | | 52 | | | 2 | 11 | | |
| Due From State Treasurer | | | | | | | | 862 | | | | | | |
| Postage Inventory | | | | | | | | 159 | | | | | | |
| Supply Inventory | | | | | | | | | | | | | | |
| License Plate and Tab Inventory | | | | | | | | | | | | | | |
| Total Assets | 85 | 151 | 16 | 94 | 8,928 | 286 | 2 | 1,250 | 18 | 1,146 | 2 | 11 | 1,931 | |
| LIABILITIES | | | | | | | | | | | | | | |
| \$ Accounts Payable | | | | | | | 1 | 5 | | | | | | |
| Accrued Payroll | | | | | | | | 22 | | | | | | |
| Refunds Payable | | | | | | | | | | | | | | |
| Due to Other Entities | | | | | | | | 862 | | | | | | |
| Due to Other Funds | | | | | | | | | | | | | | |
| Due to State Treasurer | 85 | 151 | 16 | 94 | 7,281 | 286 | 2 | 228 | 18 | 1,146 | 2 | 11 | 1,929 | |
| Deferred Revenue | | | | | 1,647 | | | | | | | | 2 | |
| Compensated Absences | | | | | | | | 1 | | | | | | |
| Total Liabilities | 85 | 151 | 16 | 94 | 8,928 | 286 | 3 | 1,118 | 18 | 1,146 | 2 | 11 | 1,931 | |
| FUND BALANCE | | | | | | | | | | | | | | |
| \$ Reserved for Encumbrances | | | | | | | | 159 | | | | | | |
| Reserved for Inventory | | | | | | | (1) | (27) | | | | | | |
| Unreserved | | | | | | | | | | | | | | |
| Total Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | (1) | 132 | 0 | 0 | 0 | 0 | 0 | |
| Total Liabilities and Fund Balance | 85 | 151 | 16 | 94 | 8,928 | 286 | 2 | 1,250 | 18 | 1,146 | 2 | 11 | 1,931 | |

This statement only includes funds with an asset and liability balance at June 30, 2001.

The funds that did not have a balance at June 30, 2001 are:

Division of Aging-Elderly Home Delivered Meals Trust Fund and Missouri Community College Job Training Program Fund.

**DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2001**

| (in thousands of dollars) | | | | | | | | | | | | | | | (continued on next page) | | | | |
|---------------------------|---------------------------|----------------------------|------------------------|-----------------------------------|----------------|--------------------------|-------------------------|---------------------|-----------------|----------------------|-----------------------------|---------------------------|-----------------------|---------------------|--------------------------|--|--|--|--|
| | Independent Living Center | Local Records Preservation | Missouri Housing Trust | MO Office of Prosecution Services | Motor Fuel Tax | Motor Vehicle Commission | Motorcycle Safety Trust | Organ Donor Program | Parks Sales Tax | Petroleum Inspection | Petroleum Storage Tank Ins. | School Building Revolving | School District Trust | Services To Victims | | | | | |
| ASSETS | | | | | | | | | | | | | | | | | | | |
| | | | | | | 1 | | | | | | | | | | | | | |
| | 17 | 157 | 476 | 14 | 118,926 | 2 | | 16 | 3,239 | 431 | 2,408 | 72 | 56,645 | 185 | | | | | |
| | | | | | (109) | | | | (759) | | | | (16,639) | | | | | | |
| | | | | | 44,481 | | 2 | 13 | 225 | | | | 2,249 | | | | | | |
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Unaudited

LIABILITIES

FUND BALANCE

[illegible]

**DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR YEAR ENDED JUNE 30, 2001**

| (in thousands of dollars) | | | | | | | | | | | | | | | (continued on next page) | | |
|--|-------------------|------------------|------------------------|---------------------|----------------------------|----------------------------|--------------------------------|------------------------------------|------------------|--------------------------------------|---------------|----------------------|-------------------------------------|-----------------------|--------------------------|--|--|
| | Aviation Trust | Blind Pension | Blindness Education | Children's Trust | Conservation Commission | Crime Victims' Comp. | Dept. of Revenue Federal | Dept. of Revenue Information | Div. of Aging | Domestic Relations Resolutions | Fair Share | Gaming Commission | Gaming Proceeds for Education | Health Initiatives | | | |
| REVENUES | | | | | | | | | | | | | | | | | |
| Appropriations | | | | | 502 | | 633 | 926 | 22 | | | | | 50 | | | |
| Individual Income Tax | | | | 942 | | | | | | 225 | | 46,982 | | | | | |
| Licenses, Permits, and Fees | | | | | | | | | | | | | | | | | |
| Motor Fuel Tax | 547 | | | 3 | 89,330 | | | 101 | | | | | | | | | |
| Sales and Use Tax | 4,547 | | | | | | | 1,817 | | | | | | | | | |
| Sale of Information | | | | | | | | | | | | | | | | | |
| Other Revenues | | 19,570 | 129 | 75 | 28 | 4,477 | 181 | 2 | | | 23,451 | 9 | 187,796 | 32,945 | | | |
| Total | 5,094 | 19,570 | 129 | 1,020 | 89,860 | 4,477 | 814 | 2,846 | 22 | 225 | 23,451 | 46,991 | 187,796 | 32,995 | | | |
| Provision for Transmittal to State Treasury | 5,094 | 19,570 | 129 | 1,020 | 89,358 | 4,477 | 181 | 1,920 | | 225 | 23,451 | 46,991 | 187,796 | 32,945 | | | |
| Net Revenues | 0 | 0 | 0 | 0 | 502 | 0 | 633 | 926 | 22 | 0 | 0 | 0 | 0 | 50 | | | |
| EXPENDITURES | | | | | | | | | | | | | | | | | |
| Personal Service | | | | | 453 | | | 431 | 10 | | | | | 40 | | | |
| Expense and Equipment | | | | | 40 | | 174 | 516 | 11 | | | | | 6 | | | |
| Commercial Drivers License | | | | | | | | | | | | | | | | | |
| Information System Fees | | | | | | | | | | | | | | | | | |
| Distributions to Cities of | | | | | | | | | | | | | | | | | |
| Funds Accruing to the | | | | | | | | | | | | | | | | | |
| Motor Fuel Tax Fund | | | | | | | | | | | | | | | | | |
| Total Expenditures | 0 | 0 | 0 | 0 | 493 | 0 | 174 | 947 | 21 | 0 | 0 | 0 | 0 | 46 | | | |
| Excess of Revenues Over (Under) Expenditures | | | | | | | | | | | | | | | | | |
| Before Lapsed Balances | 0 | 0 | 0 | 0 | 9 | 0 | 459 | (21) | 1 | 0 | 0 | 0 | 0 | 4 | | | |
| Lapsed Balances | | | | | 9 | | 460 | 6 | 1 | | | | | 4 | | | |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | (1) | (27) | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | | | | | | | |
| Operating Transfers In | | | | | | | | | | | | | | | | | |
| Operating Transfers Out | | | | | | | | (862) | | | | | | | | | |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (862) | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Provision for Transfers to Other Funds | | | | | | | | (862) | | | | | | | | | |
| Excess of Revenues and Other Sources Over | | | | | | | | | | | | | | | | | |
| (Under) Expenditures and Other Uses | 0 | 0 | 0 | 0 | 0 | 0 | (1) | (27) | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| (Increase) Decrease in Reserve for Encumbrances | | | | | | | | | | | | | | | | | |
| Net change in Unreserved Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | (1) | (27) | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Fund Balance Unreserved - July 1, 2000 | | | | | | | | | | | | | | | | | |
| Fund Balance Unreserved - June 30, 2001 | 0 | 0 | 0 | 0 | 0 | 0 | (1) | (27) | 0 | 0 | 0 | 0 | 0 | 0 | | | |

**DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR YEAR ENDED JUNE 30, 2001**

| (in thousands of dollars) | | | | | | | | | | | | | | | (continued on next page) | |
|--|----------------------------|----------------------------------|-------------------------------------|------------------------|---|----------------------|--------------------------------|-------------------------------|---------------------------|-----------------------|-------------------------|-----------------------------------|---------------------------------|-----------------------------|--------------------------|--|
| | Indep. Living Center | Local Records Preservation | MO Comm. College Job Training | MO Housing Trust | MO Office of Prosecution Services | Motor Fuel Tax | Motor Vehicle Commission | Motorcycle Safety Trust | Organ Donor Program | Parks Sales Tax | Petroleum Inspection | Petroleum Storage Tank Ins. | School Building Revolving | School District Trust | Services to Victims | |
| REVENUES | | | | | | | | | | | | | | | | |
| Appropriations | | | | | | 188,000 | 664 | | | | 31 | 23 | | | | |
| Individual Income Tax | | | 11,694 | | | (28) | 988 | | | | 2,817 | 16,219 | | | | |
| Licenses, Permits, and Fees | | 1,580 | | 4,589 | 199 | 196,467 | | | | | | | | | | |
| Motor Fuel Tax | | | | | | 24 | | | | | | | | | | |
| Sales and Use Tax | | | | | | | | | | 35,272 | | | | 648,556 | | |
| Sale of Information | | | | | | | | | | | | | | | | |
| Other Revenues | 224 | | | | | (992) | (6) | 4 | 390 | 11 | | | 2,326 | 188 | 3,001 | |
| Total | 224 | 1,580 | 11,694 | 4,589 | 199 | 383,471 | 1,646 | 4 | 390 | 35,283 | 2,848 | 16,242 | 2,326 | 648,724 | 3,001 | |
| Provision for Transmittal to State Treasury | 224 | 1,580 | 11,694 | 4,589 | 199 | 195,471 | 982 | 4 | 390 | 35,283 | 2,817 | 16,219 | 2,326 | 648,724 | 3,001 | |
| Net Revenues | 0 | 0 | 0 | 0 | 0 | 188,000 | 664 | 0 | 0 | 0 | 31 | 23 | 0 | 0 | 0 | |
| EXPENDITURES | | | | | | | | | | | | | | | | |
| Personal Service | | | | | | | 326 | | | | 28 | 22 | | | | |
| Expense and Equipment | | | | | | | 348 | | | | 3 | 1 | | | | |
| Commercial Drivers License | | | | | | | | | | | | | | | | |
| Information System Fees | | | | | | | | | | | | | | | | |
| Distributions to Cities of | | | | | | | | | | | | | | | | |
| Funds Accruing to the | | | | | | | | | | | | | | | | |
| Motor Fuel Tax Fund | | | | | | 175,544 | | | | | | | | | | |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 175,544 | 674 | 0 | 0 | 0 | 31 | 23 | 0 | 0 | 0 | |
| Excess of Revenues Over (Under) Expenditures | | | | | | | (10) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Before Lapsed Balances | 0 | 0 | 0 | 0 | 0 | 12,456 | | | | | | | | | | |
| Lapsed Balances | | | | | | 12,450 | 12 | | | | | | | | | |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 | 0 | 6 | (22) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| OTHER FINANCING | | | | | | | | | | | | | | | | |
| SOURCES (USES) | | | | | | | | | | | | | | | | |
| Operating Transfers In | | | | | | | | | | | | | | | | |
| Operating Transfers Out | | | | | | | | | | | | | | | | |
| Total Other Financing | | | | | | | | | | | | | | | | |
| Sources (Uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Provision for Transfers to Other Funds | | | | | | | | | | | | | | | | |
| Excess of Revenues and Other Sources Over | | | | | | | | | | | | | | | | |
| (Under) Expenditures and Other Uses | 0 | 0 | 0 | 0 | 0 | 6 | (22) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| (Increase) Decrease in Reserve for Encumbrances | | | | | | 0 | | | | | | | | | | |
| Net change in Unreserved Fund Balance | 0 | 0 | 0 | 0 | 0 | 6 | (22) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Fund Balance Unreserved -July 1, 2000 | | | | | | (29) | | | | | | | | | | |
| Fund Balance Unreserved | 0 | 0 | 0 | 0 | 0 | (23) | (22) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| -June 30, 2001 | 0 | 0 | 0 | 0 | 0 | (23) | (22) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR YEAR ENDED JUNE 30, 2001

| (in thousands of dollars) | | | | | | | | | | | | | |
|---|------------------------|-------------------|---------------------|---------------------------------------|--|---------------------------|--------------------|---------------|----------------------------|----------------|----------------------|-----------------------------|-----------|
| | Soil & Water Sales Tax | Solid Waste Mgmt. | State Forensic Lab. | State Highways and Transp. Department | State Hwys. and Transp. Dept. Crossing | State Land Survey Program | State School Money | State Transp. | Statewide Court Automation | Workers' Comp. | Comp.- Second Injury | World War II Memorial Trust | TOTAL |
| REVENUES | | | | | | | | | | | | | |
| Appropriations | \$ | | | 47,667 | | | | | | | | | |
| Individual Income Tax | | 1,820 | | 176,197 | 1,457 | 1,580 | 24 | | 4,792 | | | | 226,330 |
| Licenses, Permits, and Fees | | | | 512,825 | | | | | | | | | 11,694 |
| Motor Fuel Tax | | | | 35,367 | 59 | | | | | | | | 260,383 |
| Sales and Use Tax | 35,226 | | | | | | | (2,382) | | | | | 709,839 |
| Sale of Information | | | | | | | | | | | | | 846,103 |
| Other Revenues | 11 | | 382 | (3,385) | 1 | | 52,764 | 2 | | 1,966 | 39,827 | 14 | 1,817 |
| Total | \$ 35,237 | 1,820 | 382 | 768,671 | 1,517 | 1,580 | 52,788 | (2,380) | 4,792 | 1,966 | 39,827 | 14 | 2,392,091 |
| Provision for Transmittal to State Treasury | \$ | | | 721,003 | 1,517 | 1,580 | 52,788 | (2,380) | | | | | 2,185,750 |
| Net Revenues | \$ | 0 | 0 | 47,668 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 238,519 |
| EXPENDITURES | | | | | | | | | | | | | |
| Personal Service | \$ | | | 26,826 | | | | | | | | | 28,136 |
| Expense and Equipment | | | | 20,008 | | | | | | | | | 21,107 |
| Commercial Drivers License | | | | | | | | | | | | | |
| Information System Fees | | | | 264 | | | | | | | | | 264 |
| Distributions to Cities of Funds Accting to the Motor Fuel Tax Fund | | | | | | | | | | | | | |
| Total Expenditures | \$ | 0 | 0 | 47,098 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 175,544 |
| Excess of Revenues Over (Under) Expenditures | \$ | 0 | 0 | 570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,344 |
| Lapsed Balances | \$ | | | 2,196 | | | | | | | | | 15,138 |
| Excess of Revenues Over (Under) Expenditures | \$ | 0 | 0 | (1,626) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,109) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | | | |
| Operating Transfers In | \$ | | | 862 | | | | | | | | | 862 |
| Operating Transfers Out | | | | | | | | | | | | | (233,089) |
| Total Other Financing Sources (Uses) | \$ | 0 | 0 | 862 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 94,053 |
| Provision for Transfers to Other Funds | | | | 862 | | | | | | | | | 0 |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | \$ | 0 | 0 | (1,626) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,109) |
| (Increase) Decrease in Reserve for Encumbrances | | | | 136 | | | | | | | | | 136 |
| Net change in Unreserved Fund Balance | \$ | 0 | 0 | (1,490) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,534) |
| Fund Balance Unreserved - July 1, 2000 | | | | (5) | | | | | | | | | (34) |
| Fund Balance Unreserved - June 30, 2001 | \$ | 0 | 0 | (1,495) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,568) |

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

| | 2001 | | | | 2000 | | | |
|---|----------------------|----------------|--------------------|-----------------|----------------------|----------------|--------------------|-----------------|
| | Governor's | Lapsed | | | Governor's | Lapsed | | |
| | <u>Appropriation</u> | <u>Reserve</u> | <u>Expenditure</u> | <u>Balances</u> | <u>Appropriation</u> | <u>Reserve</u> | <u>Expenditure</u> | <u>Balances</u> |
| AVIATION TRUST FUND | | | | | | | | |
| Refunds for Aviation Trust Fund | \$ 16 E | 0 | 15 | 1 | 16 E | 0 | 12 | 4 |
| Aviation Trust Fund Total | \$ 16 | 0 | 15 | 1 | 16 | 0 | 12 | 4 |
| CONSERVATION COMMISSION FUND | | | | | | | | |
| Division of Taxation and Collection | | | | | | | | |
| Personal Service | \$ 453 | 0 | 453 | 0 | 428 | 0 | 428 | 0 |
| Expense and Equipment | 49 | 0 | 40 | 9 | 49 | 0 | 46 | 3 |
| Conservation Commission Fund Total | \$ 502 | 0 | 493 | 9 | 477 | 0 | 474 | 3 |
| DEPARTMENT OF REVENUE FEDERAL FUND | | | | | | | | |
| Division of Administration | | | | | | | | |
| Expense and Equipment | \$ 70 | 0 | 20 | 50 | 70 | 0 | 37 | 33 |
| Total | \$ 70 | 0 | 20 | 50 | 70 | 0 | 37 | 33 |
| Division of MV/DL Excl. Branch Offices | | | | | | | | |
| Personal Service | \$ 165 | 0 | 0 | 165 | 159 | 0 | 0 | 159 |
| Expense and Equipment | 399 | 0 | 153 | 246 | 399 | 0 | 0 | 399 |
| Total | \$ 564 | 0 | 153 | 411 | 558 | 0 | 0 | 558 |
| Department of Revenue | | | | | | | | |
| Federal Fund Total | \$ 634 | 0 | 173 | 461 | 628 | 0 | 37 | 591 |

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

| | 2001 | | | | 2000 | | | |
|---|---------------|----------|-------------|----------|---------------|----------|-------------|----------|
| | Governor's | Lapsed | | | Governor's | Lapsed | | |
| | Appropriation | Reserve | Expenditure | Balances | Appropriation | Reserve | Expenditure | Balances |
| DEPARTMENT OF REVENUE | | | | | | | | |
| INFORMATION FUND | | | | | | | | |
| Division of Administration | | | | | | | | |
| Personal Service | \$ 169 | 0 | 167 | 2 | 163 | 0 | 163 | 0 |
| Expense and Equipment | 284 | 0 | 281 | 3 | 284 | 0 | 284 | 0 |
| Total | \$ 453 | 0 | 448 | 5 | 447 | 0 | 447 | 0 |
| Division of MV/DL Excl. Branch Offices | | | | | | | | |
| Personal Service | \$ 242 | 0 | 241 | 1 | 228 | 0 | 227 | 1 |
| Expense and Equipment | 231 | 0 | 231 | 0 | 231 | 0 | 231 | 0 |
| Total | \$ 473 | 0 | 472 | 1 | 459 | 0 | 458 | 1 |
| Department of Revenue | | | | | | | | |
| Information Fund Total | \$ 926 | 0 | 920 | 6 | 906 | 0 | 905 | 1 |
| DIVISION OF AGING-ELDERLY HOME | | | | | | | | |
| DELIVERED MEALS TRUST FUND | | | | | | | | |
| Division of Administration | | | | | | | | |
| Expense and Equipment | \$ 11 | 0 | 11 | 0 | 11 | 0 | 11 | 0 |
| Total | \$ 11 | 0 | 11 | 0 | 11 | 0 | 11 | 0 |
| Division of Taxation and Collection | | | | | | | | |
| Personal Service | \$ 11 | 0 | 10 | 1 | 10 | 0 | 10 | 0 |
| Total | \$ 11 | 0 | 10 | 1 | 10 | 0 | 10 | 0 |
| Division of Aging-Elderly Home | | | | | | | | |
| Delivered Meals Trust Fund Total | \$ 22 | 0 | 21 | 1 | 21 | 0 | 21 | 0 |
| FAIR SHARE FUND | | | | | | | | |
| Refunds of Tobacco and Cigarette Tax | \$ 11 E | 0 | 9 | 2 | 21 E | 0 | 15 | 6 |
| Fair Share Fund Total | \$ 11 | 0 | 9 | 2 | 21 | 0 | 15 | 6 |

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

| | 2001 | | | | 2000 | | | |
|--|-------------------|--------------------|--------------------|-----------------|----------------|--------------------|--------------------|-----------------|
| | Appropriation | Governor's Reserve | Lapsed Expenditure | Lapsed Balances | Appropriation | Governor's Reserve | Lapsed Expenditure | Lapsed Balances |
| FEDERAL AND OTHER FUNDS | | | | | | | | |
| Refunds of Taxes and Fees Credited to Federal and Other Funds | \$ 500 E | 0 | 22 | 478 | 500 E | 0 | 175 | 325 |
| Federal and Other Funds Total | \$ 500 | 0 | 22 | 478 | 500 | 0 | 175 | 325 |
| HEALTH INITIATIVES FUND | | | | | | | | |
| Division of Administration Expense and Equipment | \$ 4 | 0 | 2 | 2 | 4 | 0 | 4 | 0 |
| Total | \$ 4 | 0 | 2 | 2 | 4 | 0 | 4 | 0 |
| Division of Taxation and Collection | | | | | | | | |
| Personal Service | \$ 41 | 1 | 40 | 0 | 39 | 0 | 39 | 0 |
| Expense and Equipment | 4 | 0 | 4 | 0 | 4 | 0 | 4 | 0 |
| Total | \$ 45 | 1 | 44 | 0 | 43 | 0 | 43 | 0 |
| Refunds of Tobacco and Cigarette Tax | \$ 50 E | 2 | 10 | 38 | 50 E | 0 | 18 | 32 |
| Health Initiatives Fund Total | \$ 99 | 3 | 56 | 40 | 97 | 0 | 65 | 32 |
| MOTOR FUEL TAX FUND | | | | | | | | |
| Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund | \$ 188,000 E | 0 | 175,550 | 12,450 | 179,164 E | 0 | 158,125 | 21,039 |
| Motor Fuel Tax Fund Total | \$ 188,000 | 0 | 175,550 | 12,450 | 179,164 | 0 | 158,125 | 21,039 |

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

| | 2001 | | | | 2000 | | | |
|---|---------------|--------------------|--------------------|-----------------|---------------|--------------------|--------------------|-----------------|
| | Appropriation | Governor's Reserve | Lapsed Expenditure | Lapsed Balances | Appropriation | Governor's Reserve | Lapsed Expenditure | Lapsed Balances |
| MOTOR VEHICLE COMMISSION FUND | | | | | | | | |
| Division of Administration | | | | | | | | |
| Personal Service | \$ 70 | 0 | 58 | 12 | 67 | 0 | 66 | 1 |
| Expense and Equipment | 30 | 0 | 30 | 0 | 30 | 0 | 30 | 0 |
| Total | \$ 100 | 0 | 88 | 12 | 97 | 0 | 96 | 1 |
| Division of MV/DL Excl. Branch Offices | | | | | | | | |
| Personal Service | \$ 246 | 0 | 246 | 0 | 234 | 0 | 233 | 1 |
| Expense and Equipment | 319 | 0 | 319 | 0 | 319 | 0 | 319 | 0 |
| Total | \$ 565 | 0 | 565 | 0 | 553 | 0 | 552 | 1 |
| Refunds of Fees Credited to Motor Vehicle Commission Fund | \$ 12 | 0 | 8 | 4 | 5 | 0 | 5 | 0 |
| Motor Vehicle Commission Fund Total | \$ 677 | 0 | 661 | 16 | 655 | 0 | 653 | 2 |
| PETROLEUM INSPECTION FUND | | | | | | | | |
| Division of Taxation and Collection | | | | | | | | |
| Personal Service | \$ 28 | 0 | 28 | 0 | 26 | 0 | 26 | 0 |
| Expense and Equipment | 3 | 0 | 3 | 0 | 3 | 0 | 3 | 0 |
| Total | \$ 31 | 0 | 31 | 0 | 29 | 0 | 29 | 0 |
| Petroleum Inspection Fund Total | \$ 31 | 0 | 31 | 0 | 29 | 0 | 29 | 0 |
| PETROLEUM STORAGE TANK INSURANCE FUND | | | | | | | | |
| Division of Taxation and Collection | | | | | | | | |
| Personal Service | \$ 22 | 0 | 22 | 0 | 21 | 0 | 21 | 0 |
| Expense and Equipment | 1 | 0 | 1 | 0 | 1 | 0 | 1 | 0 |
| Total | \$ 23 | 0 | 23 | 0 | 22 | 0 | 22 | 0 |
| Petroleum Storage Tank Insurance Fund Total | \$ 23 | 0 | 23 | 0 | 22 | 0 | 22 | 0 |

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

| | 2001 | | | | 2000 | | | |
|--|------------------|--------------------|--------------------|-----------------|---------------|--------------------|--------------------|-----------------|
| | Appropriation | Governor's Reserve | Lapsed Expenditure | Lapsed Balances | Appropriation | Governor's Reserve | Lapsed Expenditure | Lapsed Balances |
| STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND | | | | | | | | |
| Division of Administration | | | | | | | | |
| Personal Service | \$ 5,254 | 149 | 5,105 | 0 | 4,759 | 145 | 4,614 | 0 |
| Expense and Equipment | 6,123 | 171 | 5,405 | 547 | 5,517 | 163 | 5,340 | 14 |
| Total | \$ 11,377 | 320 | 10,510 | 547 | 10,276 | 308 | 9,954 | 14 |
| Division of MV/DL Excl. Branch Offices | | | | | | | | |
| Personal Service | \$ 13,256 | 408 | 12,830 | 18 | 13,059 | 387 | 12,672 | 0 |
| Expense and Equipment | 12,938 | 383 | 12,412 | 143 | 11,647 | 153 | 11,221 | 273 |
| Branch Offices | | | | | | | | |
| Personal Service | 4,762 | 0 | 4,760 | 2 | 4,253 | 0 | 4,253 | 0 |
| Expense and Equipment | 420 | 0 | 418 | 2 | 364 | 0 | 362 | 2 |
| Total | \$ 31,376 | 791 | 30,420 | 165 | 29,323 | 540 | 28,508 | 275 |
| Division of Taxation and Collection | | | | | | | | |
| Personal Service | \$ 2,188 | 66 | 1,999 | 123 | 1,988 | 107 | 1,484 | 397 |
| Expense and Equipment | 1,123 | 44 | 1,018 | 61 | 1,245 | 0 | 1,138 | 107 |
| Total | \$ 3,311 | 110 | 3,017 | 184 | 3,233 | 107 | 2,622 | 504 |
| Highway Reciprocity Commission | | | | | | | | |
| Personal Service | \$ 986 | 0 | 928 | 58 | 937 | 0 | 893 | 44 |
| Expense and Equipment | 342 | 0 | 331 | 11 | 342 | 0 | 326 | 16 |
| Total | \$ 1,328 | 0 | 1,259 | 69 | 1,279 | 0 | 1,219 | 60 |
| Commercial Drivers License | | | | | | | | |
| Information System Fees | \$ 275 E | 0 | 264 | 11 | 275 E | 0 | 267 | 8 |
| Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund | | | | | | | | |
| Department Fund | 2,153 E | 0 | 2,148 | 5 | 2,015 E | 0 | 2,011 | 4 |
| Refunds of Motor Fuel Tax | 48,070 E | 0 | 44,219 | 3,851 | 42,070 E | 0 | 42,063 | 7 |
| State Highways and Transportation Department Fund Total | \$ 97,890 | 1,221 | 91,837 | 4,832 | 88,471 | 955 | 86,644 | 872 |

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

| | 2001 | | | | 2000 | | | |
|---|----------------------|----------------|--------------------|-----------------|----------------------|----------------|--------------------|-----------------|
| | Governor's | Lapsed | | | Governor's | Lapsed | | |
| | <u>Appropriation</u> | <u>Reserve</u> | <u>Expenditure</u> | <u>Balances</u> | <u>Appropriation</u> | <u>Reserve</u> | <u>Expenditure</u> | <u>Balances</u> |
| STATE SCHOOL MONEY FUND | | | | | | | | |
| Refunds of Tobacco and Cigarette Tax | \$ 25 E | 0 | 21 | 4 | 45 E | 0 | 33 | 12 |
| State School Money Fund Total | \$ 25 | 0 | 21 | 4 | 45 | 0 | 33 | 12 |
| WORKERS' COMPENSATION FUND | | | | | | | | |
| Refunds - Overpayment and Errors of the Workers' Compensation Fund | \$ 1,670 E | 0 | 1,670 | 0 | 1,172 E | 0 | 1,171 | 1 |
| Refunds - Overpayment and Errors of the Workers' Compensation-Second Injury Fund | 149 E | 0 | 149 | 0 | 499 E | 0 | 499 | 0 |
| Workers' Compensation Fund Total | \$ 1,819 | 0 | 1,819 | 0 | 1,671 | 0 | 1,670 | 1 |
| TOTAL (Memorandum Only) | \$ 291,175 | 1,224 | 271,651 | 18,300 | 272,723 | 955 | 248,880 | 22,888 |



Missouri Department of Revenue

Agency Funds

The Agency Funds are used to account for assets held by the Department of Revenue as agent for other governments and funds.

Agency Fund Descriptions

BANK TAXES HOLDING FUND

The Bank Taxes Holding Fund holds money until it becomes identifiable to a particular tax type. Banks may file their franchise tax (a state tax) and their financial institutions tax (a local tax) on one tax return. The Department of Revenue (department) deposits checks containing both a state and local tax payment or estimated payment to this fund and transfers the money to the appropriate fund when available and/or identifiable. The department transfers the franchise tax portion to the General Fund and the financial institutions tax portion to the Financial Institutions Tax Fund.

BANKRUPTCY CLEARING FUND

The Bankruptcy Clearing Fund receives delinquent tax payments by electronic fund transfer from bankrupt entities. Once the department identifies the money to a particular tax type, the department transfers it to the proper fund(s).

BASE STATE REGISTRATION FUND

The Base State Registration Fund, as authorized by Section 622.095, RSMo, receives registration, administration, and license fees that are collected by the Department of Economic Development, Division of Motor Carrier and Railroad Safety on behalf of other jurisdictions under the Base State Registration Plan. The Division of Motor Carrier and Railroad Safety directs the payment of the fees collected to the appropriate jurisdictions. The department exercises administrative control over the fund.

CABARET SALES TAX ACCOUNT

The Cabaret Sales Tax Account receives escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The department will distribute the money, as

directed by the court, upon final resolution of the case.

CIGARETTE TAX FUND

The Cigarette Tax Fund, as authorized by Sections 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money that the department collects for Jackson County and St. Louis County. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The department disburses the tax collections back to Jackson County and the political subdivision within St. Louis County.

CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND

The Cigarette and Other Tobacco Products Bond Fund, as authorized by Section 149.035, RSMo, receives cash bonds that are posted by tobacco product wholesaler licensees. The department refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

COMPLIANCE CLEARING FUND

The department selectively audits business tax returns. Field audit personnel collect tax payments for any discrepancies and the department holds these payments in the Compliance Clearing Fund pending the final audit review. Depending on the result of the audit review, the department transfers the tax payment to the State Treasurer or the Local Sales Tax Fund or refunds it to the taxpayer.

COUNTY PRIVATE CAR TAX TRUST FUND

The County Private Car Tax Trust Fund, as authorized by section 137.1021, RSMo, receives taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund. The remaining proceeds are

distributed to counties. The distribution is based on each county's percentage of main track line to the aggregate total of the state.

COUNTY STOCK INSURANCE FUND

The County Stock Insurance Fund receives premium tax from domestic stock insurance companies and distributes the money to the State Treasurer, counties, and school districts.

CREDIT CARD SALES AND USE TAX FUND

The Credit Card Sales and Use Tax Fund receives deposits from the department's contracted credit card company for sales and use taxes paid with credit cards. The department transfers the collections to the appropriate state and local fund(s) after it processes the returns.

DEPARTMENT OF AGRICULTURE CHECK-OFF FUND

The Department of Agriculture Check-Off Fund, as authorized by Section 275.350, RSMo, receives commodity merchandising program fees collected by the Department of Agriculture. At the direction of the Department of Agriculture, the department distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund.

FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund, as authorized by Chapter 148, RSMo, receives collections of a tax on the net income of financial institutions. The department collects the tax and disburses it back to the counties.

FUEL LOCAL DEPOSIT (FLOYD) FUND

The Fuel Local Deposit (FLOYD) Fund receives highway use taxes and fees from the Motor Vehicle Local Sales Tax Fund, the Highway Reciprocity Commission Holding Fund, and the State Treasurer and distributes the money to local political subdivisions monthly.

HIGHWAY RECIPROCITY COMMISSION HOLDING FUND

The Highway Reciprocity Commission Holding Fund holds money until it becomes identifiable to a particular tax type. Once the Highway Reciprocity Commission identifies the money to a particular tax type, the Highway Reciprocity Commission transfers it from this holding fund to the State Treasurer, the FLOYD Fund, the International Registration Plan Fund, the International Fuel Tax Agreement Fund, or the International Fuel Tax Agreement Bond Fund.

INTERNATIONAL FUEL TAX AGREEMENT FUND

The Highway Reciprocity Commission established the International Fuel Tax Agreement Fund to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo.

INTERNATIONAL FUEL TAX AGREEMENT BOND FUND

The Highway Reciprocity Commission established the International Fuel Tax Agreement Bond Fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. The commission refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

INTERNATIONAL REGISTRATION PLAN FUND

As authorized by Section 301.277, RSMo, the Highway Reciprocity Commission collects license plate fees due to other jurisdictions. The Highway Reciprocity Commission collects these fees and remits them to and disburses them from the International Registration Plan Fund.

LOCAL OPTION USE TAX FUND

The Local Option Use Tax Fund, as authorized by Section 144.757, RSMo, receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is imposed on all transactions, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The department distributes this money to the taxing jurisdictions.

LOCAL SALES TAX FUND

The Local Sales Tax Fund receives various types of local political subdivision sales tax collections and subsequently, distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo.

LOCAL USE TAX FUND

The Local Use Tax Fund, as authorized by Section 144.748, RSMo, received collections from a 1½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. The department distributed the money to the political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined that the tax was unconstitutional and therefore, the department ceased collecting the tax. The department began issuing refunds in Fiscal Year 1998.

MOTOR FUEL BOND FUND

The Motor Fuel Bond Fund, as authorized by Section 142.462, RSMo, receives cash bonds from taxpayers. The department refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

MOTOR FUEL POOL BOND FUND

The Motor Fuel Pool Bond Fund, as authorized by Section 142.896, RSMo, receives payments from fuel distributors that have three years of satisfactory tax compliance, and therefore, may participate in a pool bond. The department uses the pool bond to cover motor fuel tax delinquencies.

MOTOR VEHICLE LOCAL SALES TAX FUND

The Motor Vehicle Local Sales Tax Fund is a depository collection account for all taxes and fees that are collected by the department at the motor vehicle fee and branch offices. The department transfers this money to the Local Sales Tax Fund, the FLOYD Fund, or the State Treasurer.

MOTOR VEHICLE PROTEST FUND

The Motor Vehicle Protest Fund, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. The department transmits the general revenue portion of the taxes paid under protest to the General Fund and deposits the remainder into this fund. The department either returns the protested taxes to the taxpayer or remits the taxes to the state and appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

PROTESTED SALES AND USE TAX FUND

The Protested Sales and Use Tax Fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The department transmits the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The department deposits all other state and local sales and use taxes paid under protest into this fund. The department either returns the protested sales and use taxes to the taxpayer or remits them to the state and the appropriate political subdivisions based on

Agency Funds

decisions reached by the Administrative Hearing Commission or various courts.

RIVERBOAT GAMING FUND

The Riverboat Gaming Fund is a combination of the following funds.

- **Riverboat Gaming Admission Fees**
As authorized by Sections 313.820 and 313.835, RSMo, the department collects a \$2 admission fee from gaming boats for each person embarking on a boat. The department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.
- **Riverboat Gaming Gross Receipts Tax**
As authorized by Section 313.822, RSMo, the department collects gaming gross receipts tax from boats conducting gaming activities. The department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

SAFETY RESPONSIBILITY CUSTODY FUND

The Safety Responsibility Custody Fund, as authorized by Section 303.030, RSMo, receives deposits from uninsured motorists involved in motor vehicle accidents. The department makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

SALES TAX ELECTRONIC FILING HOLDING FUND

The Sales Tax Electronic Filing Holding Fund receives deposits from Internet based sales and use tax filings. The receipts are paid through automated clearing house (ACH) debit transactions initiated by the taxpayer through a department approved service provider. The department transfers the collections to the

appropriate state and local funds after processing the corresponding tax returns.

ST. LOUIS 3/8% HOLDING FUND

The St. Louis 3/8% Holding Fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the department has distributed most of the tax to St. Louis City. The department will transfer the balance of the fund to the General Fund and/or distribute it to St. Louis City.

SUSPENSE HOLDING FUND

The Suspense Holding Fund receives sales and use tax collections that the department cannot immediately identify to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

| (in thousands of dollars) | | | | |
|--------------------------------|-------------------------|---------------|-----------------|--------------------------|
| | Balance July 1, 2000 | Additions | Deductions | Balance June 30, 2001 |
| BANK TAXES HOLDING | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 96 | 13,679 | (13,762) | 13 |
| Investments | 2,670 | 10,854 | (6,339) | 7,185 |
| Interest Receivable | 17 | 120 | (107) | 30 |
| Total Assets | \$ 2,783 | 24,653 | (20,208) | 7,228 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 4 | (3) | 1 |
| Funds Held in Trust | 2,783 | 24,649 | (20,205) | 7,227 |
| Total Liabilities | \$ 2,783 | 24,653 | (20,208) | 7,228 |
| BANKRUPTCY CLEARING | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 22 | 1 | (0) | 23 |
| Interest Receivable | 0 | 1 | (1) | 0 |
| Total Assets | \$ 22 | 2 | (1) | 23 |
| Liabilities | | | | |
| Funds Held in Trust | \$ 22 | 2 | (1) | 23 |
| Total Liabilities | \$ 22 | 2 | (1) | 23 |
| BASE STATE REGISTRATION | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 195 | 4,462 | (4,428) | 229 |
| Interest Receivable | 2 | 50 | (50) | 2 |
| Total Assets | \$ 197 | 4,512 | (4,478) | 231 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 1 | (1) | 0 |
| Due to Other Entities | 197 | 4,510 | (4,476) | 231 |
| Total Liabilities | \$ 197 | 4,511 | (4,477) | 231 |

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)

| | Balance July 1, 2000 | Additions | Deductions | Balance June 30, 2001 |
|--|-------------------------|---------------|-----------------|--------------------------|
| CABARET SALES | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 32 | 68 | (75) | 25 |
| Investments | 115 | 91 | (16) | 190 |
| Interest Receivable | 1 | 10 | (10) | 1 |
| Total Assets | \$ 148 | 169 | (101) | 216 |
| Liabilities | | | | |
| Funds Held in Trust | \$ 148 | 169 | (101) | 216 |
| Total Liabilities | \$ 148 | 169 | (101) | 216 |
| CIGARETTE TAX | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 21 | 7,273 | (7,205) | 89 |
| Investments | 685 | 6,821 | (6,996) | 510 |
| Interest Receivable | 4 | 35 | (37) | 2 |
| Total Assets | \$ 710 | 14,129 | (14,238) | 601 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 2 | (2) | 0 |
| Due to Other Entities | 703 | 7,198 | (7,306) | 595 |
| Due to Other Funds | 7 | 73 | (74) | 6 |
| Total Liabilities | \$ 710 | 7,273 | (7,382) | 601 |
| CIGARETTE AND OTHER TOBACCO PRODUCTS BOND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 76 | 20 | (8) | 88 |
| Interest Receivable | 0 | 4 | (4) | 0 |
| Total Assets | \$ 76 | 24 | (12) | 88 |
| Liabilities | | | | |
| Funds Held in Trust | \$ 76 | 24 | (12) | 88 |
| Total Liabilities | \$ 76 | 24 | (12) | 88 |

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

| (in thousands of dollars) | | | | |
|--|-------------------------|---------------|-----------------|--------------------------|
| | Balance July 1, 2000 | Additions | Deductions | Balance June 30, 2001 |
| COMPLIANCE CLEARING | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ (171) | 22,780 | (22,847) | (238) |
| Investments | 4,935 | 19,098 | (18,863) | 5,170 |
| Interest Receivable | 30 | 302 | (311) | 21 |
| Total Assets | \$ 4,794 | 42,180 | (42,021) | 4,953 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 1 | 9 | (9) | 1 |
| Funds Held in Trust | 4,793 | 42,171 | (42,012) | 4,952 |
| Total Liabilities | \$ 4,794 | 42,180 | (42,021) | 4,953 |
| COUNTY PRIVATE CAR TAX TRUST FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 0 | 2,893 | (2,890) | 3 |
| Interest Receivable | 0 | 15 | (15) | 0 |
| Total Assets | \$ 0 | 2,908 | (2,905) | 3 |
| Liabilities | | | | |
| Due to Other Entities | \$ 0 | 2,908 | (2,905) | 3 |
| Total Liabilities | \$ 0 | 2,908 | (2,905) | 3 |
| COUNTY STOCK INSURANCE | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 25 | 5,752 | (5,757) | 20 |
| Investments | 5,200 | 6,304 | (6,294) | 5,210 |
| Interest Receivable | 33 | 168 | (179) | 22 |
| Total Assets | \$ 5,258 | 12,224 | (12,230) | 5,252 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 1 | 4 | (4) | 1 |
| Due to Other Entities | 5,231 | 5,713 | (5,719) | 5,225 |
| Due to Other Funds | 26 | 28 | (28) | 26 |
| Total Liabilities | \$ 5,258 | 5,745 | (5,751) | 5,252 |

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)

| | Balance July 1, 2000 | Additions | Deductions | Balance June 30, 2001 |
|---|-------------------------|-----------|------------|--------------------------|
| CREDIT CARD SALES AND USE | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 0 | 70 | (67) | 3 |
| Total Assets | \$ 0 | 70 | (67) | 3 |
| Liabilities | | | | |
| Due to Other Funds | \$ 0 | 70 | (67) | 3 |
| Total Liabilities | \$ 0 | 70 | (67) | 3 |
| DEPT OF AGRICULTURE CHECK-OFF | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 39 | 9,248 | (9,234) | 53 |
| Investments | 425 | 8,390 | (8,365) | 450 |
| Interest Receivable | 3 | 29 | (30) | 2 |
| Total Assets | \$ 467 | 17,667 | (17,629) | 505 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 1 | (1) | 0 |
| Due to Other Entities | 467 | 17,666 | (17,628) | 505 |
| Total Liabilities | \$ 467 | 17,667 | (17,629) | 505 |
| FINANCIAL INSTITUTIONS TAX | | | | |
| (Includes amounts from the Savings and Loan Refund account) | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 86 | 12,248 | (12,264) | 70 |
| Investments | 10,885 | 12,535 | (13,660) | 9,760 |
| Interest Receivable | 69 | 505 | (532) | 42 |
| Total Assets | \$ 11,040 | 25,288 | (26,456) | 9,872 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 2 | 13 | (13) | 2 |
| Due to Other Entities | 10,822 | 12,015 | (13,153) | 9,684 |
| Due to Other Funds | 216 | 206 | (236) | 186 |
| Total Liabilities | \$ 11,040 | 12,234 | (13,402) | 9,872 |

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

| (in thousands of dollars) | | | | |
|---|-------------------------|----------------|------------------|--------------------------|
| | Balance July 1, 2000 | Additions | Deductions | Balance June 30, 2001 |
| FUEL LOCAL DEPOSIT (FLOYD) | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 27 | 249,754 | (249,756) | 25 |
| Investments | 6,695 | 71,919 | (72,234) | 6,380 |
| Interest Receivable | 42 | 439 | (454) | 27 |
| Due From Other Funds | 2,509 | 250,972 | (250,071) | 3,410 |
| Total Assets | \$ 9,273 | 573,084 | (572,515) | 9,842 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 2 | 26 | (26) | 2 |
| Due to Other Entities | 9,271 | 573,058 | (572,489) | 9,840 |
| Total Liabilities | \$ 9,273 | 573,084 | (572,515) | 9,842 |
| HIGHWAY RECIPROCITY COMMISSION HOLDING | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 817 | 75,585 | (76,101) | 301 |
| Investments | 50 | 49,270 | (49,125) | 195 |
| Interest Receivable | 1 | 63 | (63) | 1 |
| Total Assets | \$ 868 | 124,918 | (125,289) | 497 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 7 | (7) | 0 |
| Due to Other Funds | 868 | 124,859 | (125,230) | 497 |
| Total Liabilities | \$ 868 | 124,866 | (125,237) | 497 |
| INTERNATIONAL FUEL TAX AGREEMENT | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 16 | 20,207 | (19,296) | 927 |
| Investments | 1,195 | 25,730 | (25,370) | 1,555 |
| Interest Receivable | 42 | 252 | (264) | 30 |
| Due from Other Funds | 3 | 2 | (3) | 2 |
| Total Assets | \$ 1,256 | 46,191 | (44,933) | 2,514 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 1 | 6 | (6) | 1 |
| Due to Other Entities | 1,255 | 45,924 | (44,666) | 2,513 |
| Total Liabilities | \$ 1,256 | 45,930 | (44,672) | 2,514 |

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)

| | Balance July 1, 2000 | Additions | Deductions | Balance June 30, 2001 |
|--|-------------------------|---------------|-----------------|--------------------------|
| INTERNATIONAL FUEL TAX AGREEMENT BOND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 37 | 115 | (91) | 61 |
| Investments | 220 | 131 | (116) | 235 |
| Interest Receivable | 2 | 13 | (14) | 1 |
| Total Assets | \$ 259 | 259 | (221) | 297 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 1 | (1) | 0 |
| Funds Held in Trust | 259 | 258 | (220) | 297 |
| Total Liabilities | \$ 259 | 259 | (221) | 297 |
| INTERNATIONAL REGISTRATION PLAN | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 1,953 | (2,453) | 2,393 | 1,893 |
| Investments | 595 | 43,670 | (43,515) | 750 |
| Interest Receivable | 4 | 495 | (495) | 4 |
| Due from Other Funds | 43 | 13 | (43) | 13 |
| Total Assets | \$ 2,595 | 41,725 | (41,660) | 2,660 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 13 | (13) | 0 |
| Due to Other Entities | 2,634 | 40,745 | (40,721) | 2,658 |
| Due to Other Funds | (39) | 529 | (488) | 2 |
| Total Liabilities | \$ 2,595 | 41,287 | (41,222) | 2,660 |
| LOCAL OPTION USE TAX | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 47 | 39,055 | (39,040) | 62 |
| Investments | 2,830 | 37,395 | (37,780) | 2,445 |
| Interest Receivable | 18 | 96 | (103) | 11 |
| Due From Other Funds | 34 | 12 | (15) | 31 |
| Total Assets | \$ 2,929 | 76,558 | (76,938) | 2,549 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 4 | (4) | 0 |
| Due to Other Entities | 2,900 | 38,655 | (39,031) | 2,524 |
| Due to Other Funds | 29 | 390 | (394) | 25 |
| Total Liabilities | \$ 2,929 | 39,049 | (39,429) | 2,549 |

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

| (in thousands of dollars) | | | | |
|---|-------------------------|------------------|--------------------|--------------------------|
| | Balance July 1, 2000 | Additions | Deductions | Balance June 30, 2001 |
| LOCAL SALES TAX | | | | |
| (Includes transfers from Motor Vehicle Local Sales Tax) | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 1,271 | 1,561,641 | (1,562,205) | 707 |
| Investments | 142,001 | 1,469,284 | (1,481,555) | 129,730 |
| Interest Receivable | 889 | 3,607 | (3,948) | 548 |
| Due From Other Funds | 9,508 | 179,218 | (182,886) | 5,840 |
| Total Assets | \$ 153,669 | 3,213,750 | (3,230,594) | 136,825 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 10 | 107 | (108) | 9 |
| Due to Other Entities | 152,122 | 1,537,807 | (1,554,481) | 135,448 |
| Due to Other Funds | 1,537 | 15,386 | (15,555) | 1,368 |
| Total Liabilities | \$ 153,669 | 1,553,300 | (1,570,144) | 136,825 |
| LOCAL USE TAX | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 28 | 737 | (733) | 32 |
| Investments | 500 | 1,067 | (1,422) | 145 |
| Interest Receivable | 3 | 39 | (41) | 1 |
| Total Assets | \$ 531 | 1,843 | (2,196) | 178 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 1 | (1) | 0 |
| Funds Held in Trust | 531 | 735 | (1,088) | 178 |
| Total Liabilities | \$ 531 | 736 | (1,089) | 178 |
| MOTOR FUEL BOND FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 21 | 35 | (30) | 26 |
| Investments | 295 | 62 | (32) | 325 |
| Interest Receivable | 2 | 19 | (19) | 2 |
| Total Assets | \$ 318 | 116 | (81) | 353 |
| Liabilities | | | | |
| Funds Held in Trust | \$ 318 | 116 | (81) | 353 |
| Total Liabilities | \$ 318 | 116 | (81) | 353 |

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

| (in thousands of dollars) | | | | |
|--------------------------------------|-------------------------|----------------|------------------|--------------------------|
| | Balance July 1, 2000 | Additions | Deductions | Balance June 30, 2001 |
| MOTOR FUEL POOL BOND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 21 | 14 | (0) | 35 |
| Interest Receivable | 0 | 1 | (1) | 0 |
| Total Assets | \$ 21 | 15 | (1) | 35 |
| Liabilities | | | | |
| Funds Held in Trust | \$ 21 | 15 | (1) | 35 |
| Total Liabilities | \$ 21 | 15 | (1) | 35 |
| MOTOR VEHICLE LOCAL SALES TAX | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 20,825 | 796,141 | (794,170) | 22,796 |
| Investments | 11,370 | 169,270 | (171,545) | 9,095 |
| Interest Receivable | 71 | 711 | (743) | 39 |
| Total Assets | \$ 32,266 | 966,122 | (966,458) | 31,930 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 2 | 27 | (27) | 2 |
| Due to Other Funds | 32,264 | 796,109 | (796,445) | 31,928 |
| Total Liabilities | \$ 32,266 | 796,136 | (796,472) | 31,930 |
| MOTOR VEHICLE PROTEST | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 7 | 0 | (0) | 7 |
| Total Assets | \$ 7 | 0 | (0) | 7 |
| Liabilities | | | | |
| Funds Held in Trust | \$ 7 | 0 | (0) | 7 |
| Total Liabilities | \$ 7 | 0 | (0) | 7 |

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

| (in thousands of dollars) | | | | |
|--------------------------------------|-------------------------|----------------|------------------|--------------------------|
| | Balance July 1, 2000 | Additions | Deductions | Balance June 30, 2001 |
| PROTESTED SALES AND USE TAX | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 42 | 2,090 | (2,097) | 35 |
| Investments | 11,075 | 3,033 | (2,653) | 11,455 |
| Interest Receivable | 70 | 659 | (681) | 48 |
| Total Assets | \$ 11,187 | 5,782 | (5,431) | 11,538 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 1 | 18 | (18) | 1 |
| Funds Held in Trust | 11,186 | 5,764 | (5,413) | 11,537 |
| Total Liabilities | \$ 11,187 | 5,782 | (5,431) | 11,538 |
| RIVERBOAT GAMING | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 1,375 | 302,919 | (304,254) | 40 |
| Investments | 5,490 | 64,592 | (64,587) | 5,495 |
| Interest Receivable | 43 | 294 | (314) | 23 |
| Total Assets | \$ 6,908 | 367,805 | (369,155) | 5,558 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 1 | 13 | (13) | 1 |
| Due to Other Entities | 6,883 | 68,093 | (69,431) | 5,545 |
| Due to Other Funds | 24 | 234,806 | (234,818) | 12 |
| Total Liabilities | \$ 6,908 | 302,912 | (304,262) | 5,558 |
| SAFETY RESPONSIBILITY CUSTODY | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 10 | 180 | (181) | 9 |
| Investments | 2,111 | 621 | (694) | 2,038 |
| Interest Receivable | 1 | 6 | (6) | 1 |
| Total Assets | \$ 2,122 | 807 | (881) | 2,048 |
| Liabilities | | | | |
| Funds Held in Trust | \$ 2,122 | 797 | (871) | 2,048 |
| Total Liabilities | \$ 2,122 | 797 | (871) | 2,048 |

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001

| (in thousands of dollars) | | | | |
|--|-------------------------|------------------|--------------------|--------------------------|
| | Balance July 1, 2000 | Additions | Deductions | Balance June 30, 2001 |
| SALES TAX ELECTRONIC FILING HOLDING | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 0 | 80 | (80) | 0 |
| Total Assets | <u>\$ 0</u> | <u>80</u> | <u>(80)</u> | <u>0</u> |
| Liabilities | | | | |
| Due to Other Funds | \$ 0 | 80 | (80) | 0 |
| Total Liabilities | <u>\$ 0</u> | <u>80</u> | <u>(80)</u> | <u>0</u> |
| ST. LOUIS CITY 3/8% HOLDING | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 20 | 5 | (0) | 25 |
| Investments | 70 | 7 | (7) | 70 |
| Interest Receivable | 1 | 5 | (5) | 1 |
| Total Assets | <u>\$ 91</u> | <u>17</u> | <u>(12)</u> | <u>96</u> |
| Liabilities | | | | |
| Funds Held in Trust | \$ 91 | 17 | (12) | 96 |
| Total Liabilities | <u>\$ 91</u> | <u>17</u> | <u>(12)</u> | <u>96</u> |
| SUSPENSE HOLDING | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 112 | 1,429,801 | (1,429,826) | 87 |
| Investments | 2,675 | 662,325 | (662,225) | 2,775 |
| Interest Receivable | 17 | 660 | (665) | 12 |
| Total Assets | <u>\$ 2,804</u> | <u>2,092,786</u> | <u>(2,092,716)</u> | <u>2,874</u> |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 6 | 81 | (82) | 5 |
| Due to Other Funds | 2,798 | 2,092,705 | (2,092,634) | 2,869 |
| Total Liabilities | <u>\$ 2,804</u> | <u>2,092,786</u> | <u>(2,092,716)</u> | <u>2,874</u> |

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2001**

| (in thousands of dollars) | | | | |
|--|-------------------------|------------------|--------------------|--------------------------|
| | Balance July 1, 2000 | Additions | Deductions | Balance June 30, 2001 |
| Totals - All Agency Funds (Memorandum Only) | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 27,050 | 4,554,400 | (4,554,004) | 27,446 |
| Investments | 212,087 | 2,662,469 | (2,673,393) | 201,163 |
| Interest Receivable | 1,365 | 8,598 | (9,092) | 871 |
| Due From Other Funds | 12,097 | 430,217 | (433,018) | 9,296 |
| Total Assets | \$ 252,599 | 7,655,684 | (7,669,507) | 238,776 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 27 | 338 | (339) | 26 |
| Due to Other Entities | 192,485 | 2,354,292 | (2,372,006) | 174,771 |
| Due to Other Funds | 37,730 | 3,265,241 | (3,266,049) | 36,922 |
| Funds Held in Trust | 22,357 | 74,717 | (70,017) | 27,057 |
| Total Liabilities | \$ 252,599 | 5,694,588 | (5,708,411) | 238,776 |

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 2001 AND JUNE 30, 2000

(in thousands of dollars)

| | 2001 | | | | 2000 | | | |
|--|----------------------|-------------------------------|--------------------|----------------------------|----------------------|-------------------------------|--------------------|----------------------------|
| | <u>Appropriation</u> | <u>Governor's Reserve</u> | <u>Expenditure</u> | <u>Lapsed Balances</u> | <u>Appropriation</u> | <u>Governor's Reserve</u> | <u>Expenditure</u> | <u>Lapsed Balances</u> |
| | | | | | | | | |
| COUNTY AID ROAD TRUST FUND | | | | | | | | |
| Receipts from Gasoline Taxes for Distribution to Counties | \$ <u>0</u> E | <u>0</u> | <u>0</u> | <u>0</u> | <u>100,918</u> E | <u>0</u> | <u>28,895</u> | <u>72,023</u> |
| DEBT OFFSET ESCROW FUND | | | | | | | | |
| Debt Offset Refunds | \$ <u>250</u> E | <u>0</u> | <u>163</u> | <u>87</u> | <u>250</u> E | <u>0</u> | <u>123</u> | <u>127</u> |
| TOTAL (Memorandum Only) | \$ <u>250</u> | <u>0</u> | <u>163</u> | <u>87</u> | <u>101,168</u> | <u>0</u> | <u>29,018</u> | <u>72,150</u> |



Missouri Department of Revenue

General Fixed Assets Account Group

The General Fixed Assets Account Group is a self-balancing group of accounts that account for the general fixed assets of the Department of Revenue.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF GENERAL FIXED ASSETS
(BY SOURCE)
JUNE 30, 2001**

(in thousands of dollars)

General Fixed Assets

| | |
|-----------------------------------|-------------------------|
| EDP Equipment | \$ 16,488 |
| Other Equipment and Furniture | 6,144 |
| | <u>22,632</u> |
| Total General Fixed Assets | \$ <u>22,632</u> |

Investments In General Fixed Assets From:

| | |
|---|-------------------------|
| General Fund | \$ 9,033 |
| Kansas City School District | 3 |
| Special Revenue Funds: | |
| Conservation Commission | \$ 68 |
| Department of Revenue Federal | 538 |
| Department of Revenue Information | 412 |
| Health Initiatives | 12 |
| Highway Revenue Generating | 19 |
| Motor Vehicle Commission | 33 |
| Petroleum Inspection | 1 |
| State Highways and Transportation | |
| Department | 12,511 |
| Division of Youth | <u>2</u> |
| Special Revenue Funds Total | 13,596 |
| | <u>22,632</u> |
| Total Investment In General Fixed Assets | \$ <u>22,632</u> |

Unaudited

**DEPARTMENT OF REVENUE
SCHEDULE OF GENERAL FIXED ASSETS
(BY FUNCTION AND ACTIVITY)
JUNE 30, 2001**

| | (in thousands of dollars) | | |
|---|---------------------------|-------------------------------------|---------------|
| | EDP Equipment | Other Equipment and Furniture | TOTAL |
| Division of Administration | \$ 4,289 | 2,311 | 6,600 |
| Division of Motor Vehicle and Drivers Licensing - Excluding Branch Offices | 4,099 | 2,283 | 6,382 |
| Branch Offices | 1,049 | 208 | 1,257 |
| Division of Taxation and Collection | 6,735 | 1,213 | 7,948 |
| Highway Reciprocity Commission | 316 | 129 | 445 |
| Total Investment In General Fixed Assets | \$ 16,488 | 6,144 | 22,632 |

Unaudited

DEPARTMENT OF REVENUE
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
(BY FUNCTION AND ACTIVITY)
FOR YEAR ENDED JUNE 30, 2001

| (in thousands of dollars) | | | | | |
|---|---|---------------------|-----------------------|-------------------|--|
| | General Fixed Assets July 1, 2000 | Additions | Deletions | Adjustments | General Fixed Assets June 30, 2001 |
| Division of Administration | \$ 7,534 | 2,993 | (3,926) | (1) | 6,600 |
| Division of Motor Vehicle and Drivers Licensing - Excluding Branch Offices | 6,652 | 1,307 | (1,577) | 0 | 6,382 |
| Branch Offices | 1,294 | 139 | (176) | 0 | 1,257 |
| Division of Taxation and Collection | 8,406 | 2,195 | (2,653) | 0 | 7,948 |
| Highway Reciprocity Commission | <u>485</u> | <u>32</u> | <u>(72)</u> | <u>0</u> | <u>445</u> |
| Total Investment In General Fixed Assets | \$ <u>24,371</u> | <u>6,666</u> | <u>(8,404)</u> | <u>(1)</u> | <u>22,632</u> |



Missouri Department of Revenue

General Long-Term Debt Account Group

The General Long-Term Debt Account Group is a self-balancing group of accounts that account for the un-matured general long-term debt of the Department of Revenue.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF GENERAL LONG-TERM DEBT
JUNE 30, 2001**

(in thousands of dollars)

| | |
|--|------------------------|
| Amount to be Provided for Payment of General Long-Term Debt | \$ <u>4,361</u> |
| General Long-Term Debt Payable | |
| Compensated Absences Payable | \$ 3,137 |
| Article X Distributions Payable | 0 |
| Lease/Purchase Payable | <u>1,224</u> |
| Total General Long-Term Debt Payable | \$ <u>4,361</u> |

**DEPARTMENT OF REVENUE
SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT
FOR YEAR ENDED JUNE 30, 2001**

(in thousands of dollars)

| | Balances July 1, 2000 | Decrease In Compensated Absences Payable | Decrease In Article X Distributions Payable | Increase In Lease/Purchase Payable | Balances June 30, 2001 |
|---|--------------------------|---|--|--|---------------------------|
| Amount to be Provided for Retirement of Long-Term Debt | \$ <u>103,047</u> | <u>(340)</u> | <u>(98,854)</u> | <u>508</u> | <u>4,361</u> |



Missouri Department of Revenue

Statistical

The Statistical Section contains data relating to expenditures, tax and fee collections and distributions, State of Missouri General Fund receipts, and activities of the State Treasurer's Office.



Missouri Department of Revenue

Expenditures

The following schedules provide comparative data on Department of Revenue general government expenditures by fund, budget subclass, and division. Additional comparative data is provided on program specific distributions, expenditures to transactions, and collections to resource inputs.

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (1992 - 2001)**

| | (in thousands of dollars) | | | | | | | | | |
|---|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Travel | \$ 899 | 1,081 | | | | | | | | |
| Fuel and Utilities | 107 | 101 | | | | | | | | |
| Supplies | 7,244 | 8,157 | | | | | | | | |
| Merchandising Supplies | 4,717 | 3,057 | | | | | | | | |
| Professional Development | 504 | 503 | | | | | | | | |
| Communication Services and Supplies | 1,965 | 2,083 | | | | | | | | |
| Business Services | 5,157 | 6,402 | | | | | | | | |
| Professional Services | 5,257 | 4,465 | | | | | | | | |
| Equipment Maintenance and Repair Services | 1,419 | 1,532 | | | | | | | | |
| Other Services | 105 | 93 | | | | | | | | |
| Computer Equipment | 1,434 | 2,185 | | | | | | | | |
| Other Equipment | 853 | 1,204 | | | | | | | | |
| Property\Lease\Rental | 733 | 568 | | | | | | | | |
| Other Expenses | 99 | 119 | | | | | | | | |
| Travel and Vehicle Expense | \$ | 1,181 | 1,211 | 1,211 | 1,348 | 1,200 | 1,188 | 1,059 | 1,120 | 813 |
| Transportation Equipment Purchase | | 214 | 221 | 221 | 91 | 84 | 142 | 128 | 80 | 70 |
| Office Expense | | 4,303 | 5,132 | 5,132 | 4,706 | 5,006 | 4,444 | 3,904 | 3,692 | 3,536 |
| Communication Expense | | 8,233 | 8,362 | 8,362 | 6,939 | 6,040 | 6,348 | 5,362 | 5,285 | 5,540 |
| Office and Communication Equipment Purchase | | 823 | 920 | 920 | 1,054 | 2,407 | 1,059 | 340 | 439 | 366 |
| Institutional and Physical Plant Expense | | 294 | 249 | 249 | 248 | 197 | 171 | 847 | 737 | 764 |
| Institutional and Physical Plant Equipment Purchase | | 13 | 17 | 17 | 3 | 33 | 11 | 4 | 27 | 7 |
| Professional Services | | 210 | 212 | 212 | 219 | 184 | 163 | 294 | 239 | 156 |
| Data Processing Expense and Equipment | | 11,038 | 10,867 | 10,867 | 14,059 | 8,195 | 7,921 | 7,135 | 5,595 | 4,554 |
| Other Expense | | 3,435 | 7,268 | 7,268 | 8,901 | 3,415 | 3,190 | 2,830 | 2,833 | 2,303 |
| Total | \$ 30,493 | 31,550 | 29,744 | 34,459 | 37,568 | 26,761 | 24,637 | 21,903 | 20,047 | 18,109 |

The State of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information to prior years is unavailable.

DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR THE LAST TEN FISCAL YEARS (1992 - 2001)

| | (in thousands of dollars) | | | | | | | | | |
|---|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Division of Administration | | | | | | | | | | |
| Personal Service | \$ 9,002 | 8,620 | 8,245 | 4,602 | 4,440 | 4,134 | 3,867 | 3,903 | 3,849 | 3,887 |
| Expense and Equipment | <u>9,477</u> | <u>10,604</u> | <u>11,527</u> | <u>9,480</u> | <u>7,951</u> | <u>7,550</u> | <u>7,263</u> | <u>6,484</u> | <u>6,075</u> | <u>6,151</u> |
| Total | \$ 18,479 | 19,224 | 19,772 | 14,082 | 12,391 | 11,684 | 11,130 | 10,387 | 9,924 | 10,038 |
| Division of Information Systems (a) | | | | | | | | | | |
| Personal Service | \$ 0 | 0 | 0 | 7,254 | 6,910 | 6,459 | 5,903 | 5,400 | 5,222 | 5,338 |
| Expense and Equipment | <u>0</u> | <u>0</u> | <u>0</u> | <u>6,390</u> | <u>6,484</u> | <u>6,009</u> | <u>5,813</u> | <u>5,093</u> | <u>4,805</u> | <u>3,641</u> |
| Total | \$ 0 | 0 | 0 | 13,644 | 13,394 | 12,468 | 11,716 | 10,493 | 10,027 | 8,979 |
| Division of Motor Vehicle and Drivers Licensing Excluding Branch Offices | | | | | | | | | | |
| Personal Service | \$ 13,522 | 13,354 | 13,052 | 10,749 | 9,967 | 9,822 | 9,330 | 9,052 | 8,572 | 8,385 |
| Expense and Equipment | <u>13,174</u> | <u>11,859</u> | <u>10,937</u> | <u>13,391</u> | <u>18,339</u> | <u>7,628</u> | <u>7,547</u> | <u>6,405</u> | <u>5,631</u> | <u>4,999</u> |
| Total | \$ 26,696 | 25,213 | 23,989 | 24,140 | 28,306 | 17,450 | 16,877 | 15,457 | 14,203 | 13,384 |
| Branch Offices | | | | | | | | | | |
| Personal Service | \$ 4,877 | 4,371 | 4,135 | 3,928 | 3,691 | 3,325 | 3,088 | 3,074 | 3,016 | 3,196 |
| Expense and Equipment | <u>426</u> | <u>372</u> | <u>270</u> | <u>345</u> | <u>305</u> | <u>391</u> | <u>311</u> | <u>511</u> | <u>465</u> | <u>523</u> |
| Total | \$ 5,303 | 4,743 | 4,405 | 4,273 | 3,996 | 3,716 | 3,399 | 3,585 | 3,481 | 3,719 |
| Division of Taxation and Collection | | | | | | | | | | |
| Personal Service | \$ 26,242 | 25,535 | 24,366 | 12,203 | 11,346 | 10,443 | 9,487 | 9,128 | 8,895 | 8,998 |
| Expense and Equipment | <u>7,085</u> | <u>8,389</u> | <u>6,668</u> | <u>2,941</u> | <u>2,834</u> | <u>3,368</u> | <u>1,955</u> | <u>1,584</u> | <u>1,462</u> | <u>1,419</u> |
| Total | \$ 33,327 | 33,924 | 31,034 | 15,144 | 14,180 | 13,811 | 11,442 | 10,712 | 10,357 | 10,417 |
| Division of Compliance (a) | | | | | | | | | | |
| Personal Service | \$ 0 | 0 | 0 | 9,463 | 9,273 | 8,698 | 8,261 | 7,734 | 7,407 | 7,080 |
| Expense and Equipment | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,573</u> | <u>1,252</u> | <u>1,490</u> | <u>1,423</u> | <u>1,492</u> | <u>1,366</u> | <u>1,134</u> |
| Total | \$ 0 | 0 | 0 | 11,036 | 10,525 | 10,188 | 9,684 | 9,226 | 8,773 | 8,214 |
| Highway Reciprocity Commission | | | | | | | | | | |
| Personal Service | \$ 928 | 893 | 866 | 856 | 818 | 777 | 727 | 691 | 657 | 662 |
| Expense and Equipment | <u>331</u> | <u>326</u> | <u>342</u> | <u>339</u> | <u>403</u> | <u>325</u> | <u>325</u> | <u>334</u> | <u>243</u> | <u>242</u> |
| Total | \$ 1,259 | 1,219 | 1,208 | 1,195 | 1,221 | 1,102 | 1,052 | 1,025 | 900 | 904 |
| Total Personal Service | \$ 54,571 | 52,773 | 50,664 | 49,055 | 46,445 | 43,658 | 40,663 | 38,982 | 37,618 | 37,546 |
| Total Expense and Equipment | \$ 30,493 | 31,550 | 29,744 | 34,459 | 37,568 | 26,761 | 24,637 | 21,903 | 20,047 | 18,109 |
| TOTAL EXPENDITURES | \$ 85,064 | 84,323 | 80,408 | 83,514 | 84,013 | 70,419 | 65,300 | 60,885 | 57,665 | 55,655 |

(a) Due to reorganization, these are no longer separate divisions, but are shown for prior year comparative information.

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (1992 - 2001)**

| | (in thousands of dollars) | | | | | | | | | |
|---|---------------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| Refunds for Overpayment of Tax | \$ 1,001,178 | 999,421 | 784,049 | 601,806 | 496,899 | 477,121 | 436,715 | 415,521 | 411,483 | 417,861 |
| Refunds Required by Article X | 98,856 | 178,843 | 318,792 | 376,281 | | | | | | |
| County Stock Insurance Tax | 150 | 5,226 | 5,316 | 5,030 | 4,120 | | | | | |
| Fees to Counties and Collection Agency Fees | 2,155 | 2,352 | 2,349 | 1,709 | 1,796 | 1,545 | 1,565 | 1,750 | 1,613 | 1,513 |
| Payment of Fees to Counties for Liens | 142 | 196 | 73 | 103 | 104 | 112 | 80 | 94 | 81 | 66 |
| Payment of Dues to the Multi-State Tax Commission | 208 | 194 | 194 | 179 | 113 | 59 | 61 | 59 | 60 | 39 |
| Refunds for Aviation Trust Fund | 15 | 12 | 14 | 13 | 17 | 15 | 12 | 18 | 20 | 16 |
| Commercial Drivers License Information System Fees | 264 | 267 | 225 | 229 | 214 | 243 | 131 | 157 | 148 | 635 |
| Distribution to Cities of Funds Accruing to the Motor Fuel Tax Fund | 175,550 | 158,125 | 136,362 | 134,164 | 129,776 | 117,826 | 112,447 | 101,115 | 92,251 | 81,287 |
| Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund | 2,148 | 2,011 | 1,613 | 1,900 | 1,359 | 1,522 | 1,490 | 1,298 | 964 | 1,137 |
| Refunds of Tobacco and Cigarette Tax | 40 | 66 | 81 | 4 | 225 | 276 | 5 | 1 | | |
| Refunds of Motor Fuel Tax | 44,219 | 42,063 | 42,069 | 45,990 | 38,541 | 37,371 | 37,070 | 30,319 | 29,850 | 27,570 |
| Refunds of Fees Credited to Motor Vehicle Commission Fund | 8 | 5 | 8 | | | | | | | |
| Refunds-Overpayment and Errors of the Workers' Compensation Fund | 1,670 | 1,171 | 283 | 124 | 348 | 1,397 | 1,824 | 476 | 222 | 415 |
| Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund | 149 | 499 | 134 | 49 | 286 | 376 | 820 | 52 | 22 | 82 |
| Receipts from Gasoline Taxes for Distribution to Counties | 0 | 28,895 | 102,097 | 100,918 | 97,026 | 86,465 | 82,367 | 68,010 | 61,501 | 54,191 |
| Refunds-Federal and Other Funds | 22 | 175 | | | | | | | | |
| Refunds-Debt Offset | 163 | 123 | 94 | 164 | | | | | | |
| Total Program Specific Distributions | \$ 1,326,937 | 1,419,644 | 1,393,753 | 1,268,663 | 770,824 | 724,328 | 674,587 | 618,870 | 598,215 | 584,812 |

DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (1992 - 2001)

| | (in thousands of dollars) | | | | | | | | | |
|--|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| General Fund | \$ 37,498 | 39,837 | 38,083 | 36,591 | 33,389 | 29,355 | 26,989 | 25,101 | 24,607 | 24,171 |
| Conservation Commission Fund | 493 | 474 | 340 | 440 | 424 | 406 | 378 | 365 | 359 | 355 |
| Department of Revenue Federal Fund | 173 | 37 | 42 | 213 | 241 | 256 | 413 | 401 | 289 | 161 |
| Department of Revenue Information Fund | 920 | 905 | 836 | 859 | 1,265 | 2,077 | 711 | 1,388 | 2,340 | 2,411 |
| Division of Aging-Elderly Home Delivered Meals Trust Fund | 21 | 21 | 21 | 20 | 20 | 19 | 18 | 12 | | |
| Health Initiatives Fund | 46 | 47 | 45 | 43 | 42 | 41 | 36 | 15 | | |
| Highway Revenue Generating Fund | | | | | | 1,425 | 1,345 | 1,263 | 1,331 | 970 |
| Motor Vehicle Commission Fund | 653 | 648 | 570 | 399 | 12 | 13 | 12 | 11 | 11 | 11 |
| Petroleum Inspection Fund | 31 | 29 | 26 | 27 | 26 | 23 | 22 | 23 | 22 | 12 |
| State Highways and Transportation Department Fund | 45,206 | 42,303 | 40,424 | 44,901 | 48,574 | 36,786 | 35,358 | 32,287 | 28,657 | 27,514 |
| Underground Storage Tank Insurance Fund | 23 | 22 | 21 | 21 | 20 | 18 | 18 | 17 | 17 | 18 |
| Veterans' Trust Fund | | | | | | | | 2 | 32 | 32 |
| Total | \$ 85,064 | 84,323 | 80,408 | 83,514 | 84,013 | 70,419 | 65,300 | 60,885 | 57,665 | 55,655 |

**DEPARTMENT OF REVENUE
DRIVERS AND VEHICLE SERVICES BUREAU - DRIVERS
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30 (1997 - 2001)**

| | 2001 | Percent Increase/ Decrease | 2000 | Percent Increase/ Decrease | 1999 | Percent Increase/ Decrease | 1998 | Percent Increase/ Decrease | 1997 |
|-----------------------------------|--------------|----------------------------------|-----------|----------------------------------|-----------|----------------------------------|-----------|----------------------------------|-----------|
| Drivers Transactions | 3,777,372 | 1.4% | 3,724,783 | -6.6% | 3,989,042 | -4.3% | 4,169,786 | -11.0% | 4,684,367 |
| Expenditures (a) | | | | | | | | | |
| Personal Service | \$ 3,681,503 | 10.6% | 3,330,166 | -4.4% | 3,481,685 | -0.6% | 3,503,736 | 3.3% | 3,393,093 |
| Expense and Equipment | \$ 3,638,709 | -13.4% | 4,200,586 | 12.6% | 3,729,835 | 21.0% | 3,083,452 | 14.5% | 2,693,144 |
| Expenditure per Transaction | | | | | | | | | |
| Personal Service | \$ 0.97 | 9.0% | 0.89 | 2.3% | 0.87 | 3.6% | 0.84 | 16.7% | 0.72 |
| Expense and Equipment | \$ 0.96 | -15.0% | 1.13 | 20.2% | 0.94 | 27.0% | 0.74 | 29.8% | 0.57 |
| Total Expenditure per Transaction | \$ 1.93 | -4.5% | 2.02 | 11.6% | 1.81 | 14.6% | 1.58 | 22.5% | 1.29 |
| Budgeted Employees | 176 | 2.9% | 171 | -1.2% | 173 | -2.8% | 178 | -11.9% | 202 |
| Transactions per Employee | 21,462 | -1.5% | 21,782 | -5.5% | 23,058 | -1.6% | 23,426 | 1.0% | 23,190 |

(a) Personal service and expense and equipment amounts are only direct costs.

DEPARTMENT OF REVENUE
DRIVERS AND VEHICLE SERVICES BUREAU - MOTOR VEHICLE
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30 (1997 - 2001)

| | 2001 | Percent Increase/ Decrease | 2000 | Percent Increase/ Decrease | 1999 | Percent Increase/ Decrease | 1998 | Percent Increase/ Decrease | 1997 |
|-----------------------------------|--------------|----------------------------------|------------|----------------------------------|------------|----------------------------------|-----------|----------------------------------|------------|
| Motor Vehicle Transactions | 11,284,617 | 10.3% | 10,234,214 | 0.6% | 10,175,298 | 3.8% | 9,798,368 | 1.2% | 9,680,109 |
| Expenditures (a) | | | | | | | | | |
| Personal Service | \$ 5,405,254 | 21.1% | 4,464,253 | -7.8% | 4,842,705 | -0.8% | 4,880,430 | 10.8% | 4,403,892 |
| Expense and Equipment (b) | \$ 8,102,824 | 84.2% | 4,399,245 | -2.1% | 4,492,367 | -54.7% | 9,923,281 | -35.0% | 15,267,778 |
| Expenditure per Transaction | | | | | | | | | |
| Personal Service | \$ 0.48 | 9.1% | 0.44 | -8.3% | 0.48 | -4.0% | 0.50 | 11.1% | 0.45 |
| Expense and Equipment | \$ 0.72 | 67.4% | 0.43 | -2.3% | 0.44 | -56.4% | 1.01 | -36.1% | 1.58 |
| Total Expenditure per Transaction | \$ 1.20 | 37.9% | 0.87 | -5.4% | 0.92 | -39.1% | 1.51 | -25.6% | 2.03 |
| Budgeted Employees | 219 | -8.4% | 239 | -0.4% | 240 | -3.6% | 249 | -2.4% | 255 |
| Transactions per Employee | 51,528 | 20.3% | 42,821 | 1.0% | 42,397 | 7.7% | 39,351 | 3.7% | 37,961 |

(a) Personal service and expense and equipment amounts are only direct costs.

(b) Fiscal Year 1997 expense and equipment amount includes \$5.5 million for new license plates and \$5 million for FASTR implementation.

Fiscal Year 1998 expense and equipment amount includes \$3.7 million for new license plates and \$1.5 million for FASTR implementation.

Fiscal Year 2001 expense and equipment amount includes \$4.6 million for new license plates and \$1.8 million for FASTR implementation.

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30 (1997 - 2001)

| | 2001 | Percent Increase/ Decrease | 2000 | Percent Increase/ Decrease | 1999 | Percent Increase/ Decrease | 1998 | Percent Increase/ Decrease | 1997 |
|--------------------------------|---------------|----------------------------------|------------|----------------------------------|------------|----------------------------------|------------|----------------------------------|------------|
| Tax Returns Processed (a) | 6,043,340 | -4.0% | 6,297,917 | -1.1% | 6,368,664 | -2.4% | 6,526,002 | 0.2% | 6,510,753 |
| Expenditures (b) | | | | | | | | | |
| Personal Service | \$ 13,162,929 | 1.3% | 12,998,617 | 7.9% | 12,041,654 | 12.7% | 10,685,858 | 6.8% | 10,007,905 |
| Expense and Equipment | \$ 1,346,230 | -14.5% | 1,574,313 | 30.3% | 1,208,378 | -3.2% | 1,248,817 | 72.9% | 722,166 |
| Expenditure per Return | | | | | | | | | |
| Personal Service | \$ 2.18 | 5.8% | 2.06 | 9.0% | 1.89 | 15.2% | 1.64 | 6.5% | 1.54 |
| Expense and Equipment | \$ 0.22 | -12.0% | 0.25 | 31.6% | 0.19 | 0.0% | 0.19 | 72.7% | 0.11 |
| Total Expenditure per Return | \$ 2.40 | 3.9% | 2.31 | 11.1% | 2.08 | 13.7% | 1.83 | 10.9% | 1.65 |
| Budgeted Employees | 522 | -5.4% | 552 | -6.9% | 593 | 17.4% | 505 | 0.0% | 505 |
| Returns Processed per Employee | 11,577 | 1.5% | 11,409 | 6.2% | 10,740 | -16.9% | 12,923 | 0.2% | 12,893 |

(a) Tax returns processed include all tax types collected by the Division of Taxation and Collection.

(b) Personal service and expense and equipment amounts are only direct costs.

**DEPARTMENT OF REVENUE
HIGHWAY RECIPROCITY COMMISSION
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30 (1997 - 2001)**

| | 2001 | Percent Increase/ Decrease | 2000 | Percent Increase/ Decrease | 1999 | Percent Increase/ Decrease | 1998 | Percent Increase/ Decrease | 1997 |
|--|------------|----------------------------------|---------|----------------------------------|---------|----------------------------------|---------|----------------------------------|---------|
| Highway Reciprocity Commission Transactions (a) | 146,702 | -47.6% | 280,089 | 7.5% | 260,584 | -2.2% | 266,406 | -7.9% | 289,344 |
| Expenditures (b) | | | | | | | | | |
| Personal Service | \$ 927,816 | 3.9% | 892,890 | 3.0% | 866,490 | 1.2% | 855,968 | 4.6% | 818,305 |
| Expense and Equipment | \$ 331,499 | 1.7% | 326,040 | -4.7% | 342,034 | 0.8% | 339,301 | -15.9% | 403,667 |
| Expenditure per Transaction | | | | | | | | | |
| Personal Service | \$ 6.32 | 98.1% | 3.19 | -4.2% | 3.33 | 3.7% | 3.21 | 13.4% | 2.83 |
| Expense and Equipment | \$ 2.26 | 94.8% | 1.16 | -11.5% | 1.31 | 3.1% | 1.27 | -9.3% | 1.40 |
| Total Expenditure per Transaction | \$ 8.58 | 97.2% | 4.35 | -6.3% | 4.64 | 3.6% | 4.48 | 5.9% | 4.23 |
| Budgeted Employees | 35 | 0.0% | 35 | 0.0% | 35 | 0.0% | 35 | -2.8% | 36 |
| Transactions per Employee | 4,191 | -47.6% | 8,003 | 7.5% | 7,445 | -2.2% | 7,612 | -5.3% | 8,037 |

(a) Total transactions decreased because of a change in transmittal verification procedures.

(b) Personal service and expense and equipment amounts are only direct costs.

**DEPARTMENT OF REVENUE
TAX AND FEE COLLECTIONS TO RESOURCE INPUTS
FIVE YEAR HISTORY ENDED JUNE 30 (1997 - 2001)**

| | (in thousands of dollars) | | | | | | | | |
|-----------------------------|---------------------------|---------------------------|------------|---------------------------|------------|---------------------------|-----------|---------------------------|-----------|
| | 2001 | Percent Increase/Decrease | 2000 | Percent Increase/Decrease | 1999 | Percent Increase/Decrease | 1998 | Percent Increase/Decrease | 1997 |
| Collections (a,b) | \$ 11,344,450 | 3.0% | 11,011,597 | 6.4% | 10,344,536 | 5.1% | 9,839,271 | 6.1% | 9,269,675 |
| Personal Services | \$ 54,571 | 3.4% | 52,773 | 4.2% | 50,664 | 3.3% | 49,055 | 5.6% | 46,445 |
| Expense and Equipment (c,d) | \$ 33,262 | -3.8% | 34,559 | 6.1% | 32,585 | -11.2% | 36,679 | -7.8% | 39,795 |
| Equipment Purchases | \$ 6,666 | -45.6% | 12,250 | 9.7% | 11,165 | 20.0% | 9,304 | 67.8% | 5,545 |
| Budgeted Employees | 2,016 | -0.6% | 2,029 | -1.3% | 2,055 | -0.2% | 2,059 | 0.3% | 2,053 |
| Collections Per Employee | \$ 5,627 | 3.7% | 5,427 | 7.8% | 5,034 | 5.3% | 4,779 | 5.8% | 4,515 |

**PERCENT OF
COLLECTIONS**

| | | | | | |
|--------------------------------------|-------|-------|-------|-------|-------|
| Personal Services to Collections | 0.48% | 0.48% | 0.49% | 0.50% | 0.50% |
| Expense and Equipment to Collections | 0.29% | 0.31% | 0.31% | 0.37% | 0.43% |
| Equipment Purchases to Collections | 0.06% | 0.11% | 0.11% | 0.09% | 0.06% |

(a) Collections include all state and nonstate taxes and fees and other miscellaneous collections.

(b) Fiscal Year 2000 collections were re-stated.

(c) Expense and equipment expenditures include fees paid to counties for liens, counties and collection agency fees, dues to Multi-State Tax Commission, and commercial drivers license information system fees.

(d) Fiscal Year 1997 expense and equipment amount includes \$5.5 million for new license plates and \$5 million for FASTR implementation.

Fiscal Year 1998 expense and equipment amount includes \$3.7 million for new license plates and \$1.5 million for FASTR implementation.

Fiscal Year 2001 expense and equipment amount includes \$4.6 million for new license plates and \$1.8 million for FASTR implementation.



Missouri Department of Revenue

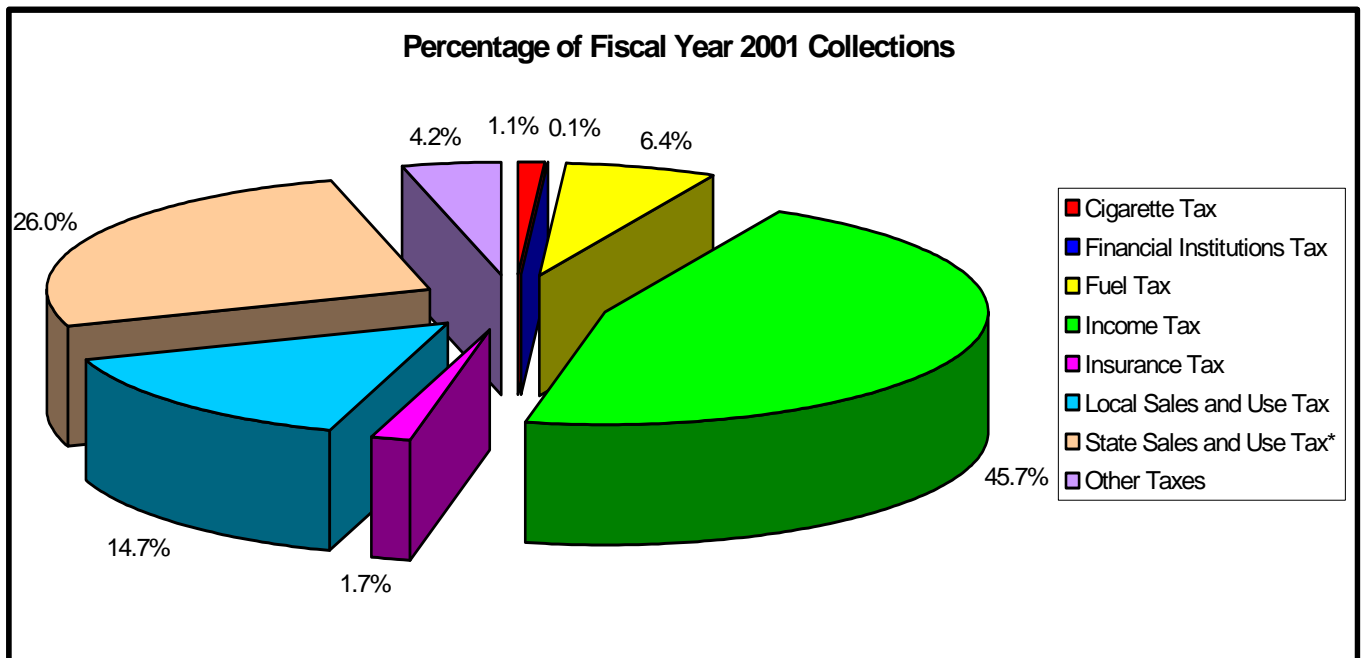
Taxes Administered

The introduction of Taxes Administered provides a brief description of the tax and a breakdown of the types of collections included in each tax. The schedules that follow depict comparative data on taxes administered by the Department of Revenue, distributions made to counties, and distributions made to cities.

SUMMARY OF TAXES ADMINISTERED

| | FY 01 Amount Collected | FY 00 Amount Collected | Percent Increase/ Decrease |
|----------------------------|---------------------------|---------------------------|----------------------------------|
| Cigarette Tax | \$115,390,098 | \$119,608,106 | -3.5 % |
| Financial Institutions Tax | 11,665,071 | 13,279,856 | -12.2 |
| Fuel Tax | 692,049,876 | 708,492,531 | -2.3 |
| Income Tax | 4,960,494,894 | 4,719,429,351 | 5.1 |
| Insurance Tax | 188,571,833 | 207,073,594 | -8.9 |
| Local Sales and Use Tax | 1,595,547,370 | 1,557,778,588 | 2.4 |
| State Sales and Use Tax* | 2,820,905,536 | 2,805,480,819 | 0.5 |
| Other Taxes | 459,611,228 | 409,259,727 | 12.3 |
| Total Collections | \$10,844,235,906 | \$10,540,402,572 | 2.9 % |

* Fiscal Year 2000 State Sales and Use Tax amount was restated.



CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

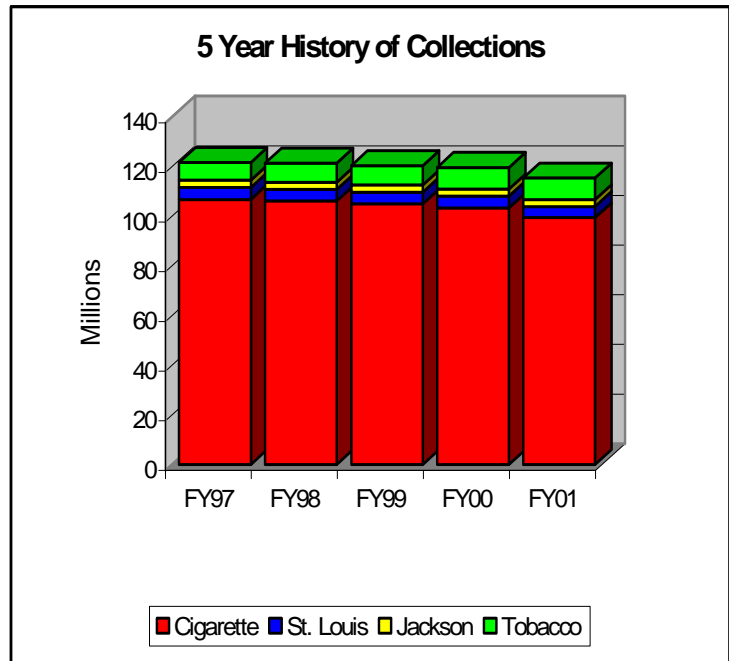
Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund.

| <u>Tax Type</u> | <u>FY01 Amount Collected</u> | <u>Percent Increase/ Decrease From FY00</u> |
|---------------------------------|--------------------------------------|---|
| Cigarette | \$99,428,258 | -3.8 % |
| St. Louis County | 4,498,059 | -5.7 |
| Jackson County | 2,740,220 | -3.2 |
| Tobacco Products | 8,723,561 | 0.9 |
| <u>Total Collections</u> | <u>\$115,390,098</u> | <u>-3.5 %</u> |



FINANCIAL INSTITUTIONS TAX

Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

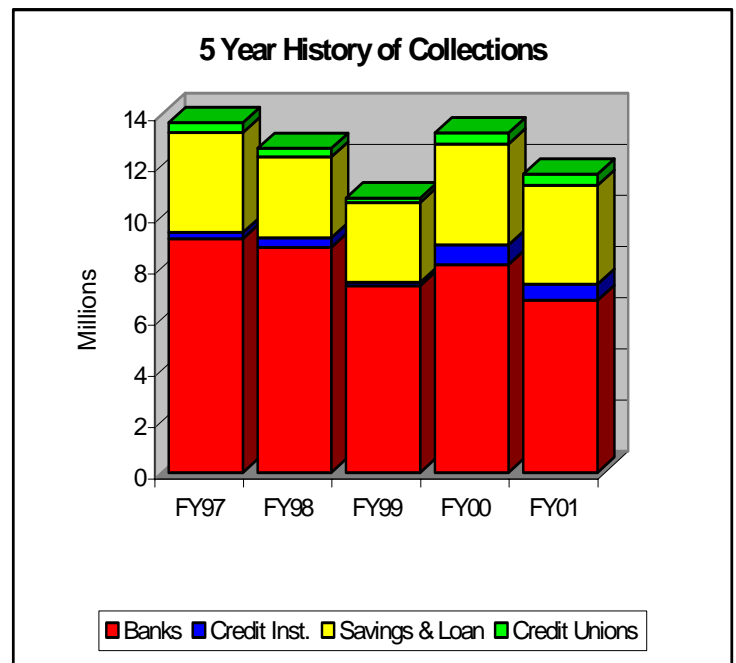
Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Farmers Cooperative Credit Associations

This is an intangible property tax on cooperative accounts. The tax is authorized by Section 148.540, RSMo. The tax rate is 2 percent of taxable dividends credited to each account. Disposition of the tax is 98 percent

| <u>Tax Type</u> | <u>FY01 Amount Collected</u> | <u>Percent Increase/ Decrease From FY00</u> |
|---------------------------------|--------------------------------------|---|
| Banks | \$6,728,907 | -17.2 % |
| Credit Inst. | 634,893 | -17.6 |
| Savings & Loan | 3,869,842 | -2.1 |
| Credit Unions | 431,108 | 1.5 |
| Farmers Coop. | 321 | 100.0 |
| <u>Total Collections</u> | <u>\$11,665,071</u> | <u>-12.2 %</u> |



to home political subdivisions and 2 percent to the General Fund.

FUEL TAX

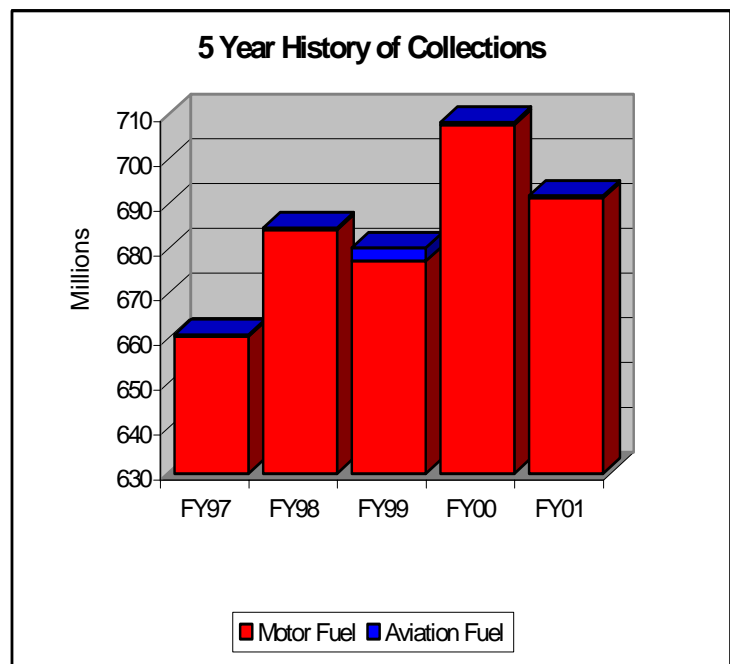
Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.

Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities.

| <u>Tax Type</u> | <u>FY01 Amount Collected</u> | <u>Percent Increase/ Decrease From FY00</u> |
|---------------------------------|--------------------------------------|---|
| Aviation Fuel | \$479,395 | -20.0 % |
| Motor Fuel | 691,570,481 | -2.3 |
| <u>Total Collections</u> | <u>\$692,049,876</u> | <u>-2.3 %</u> |



INCOME TAX

Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except for \$11,694,176, which the Department of Revenue deposited to the Missouri Community College Job Training Program Fund.

Corporation

This is a tax on a corporation's taxable income from Missouri sources. The tax is authorized by Section 143.071, RSMo. The rate is 6¼ percent of taxable income. Disposition of the tax is to the General Fund.

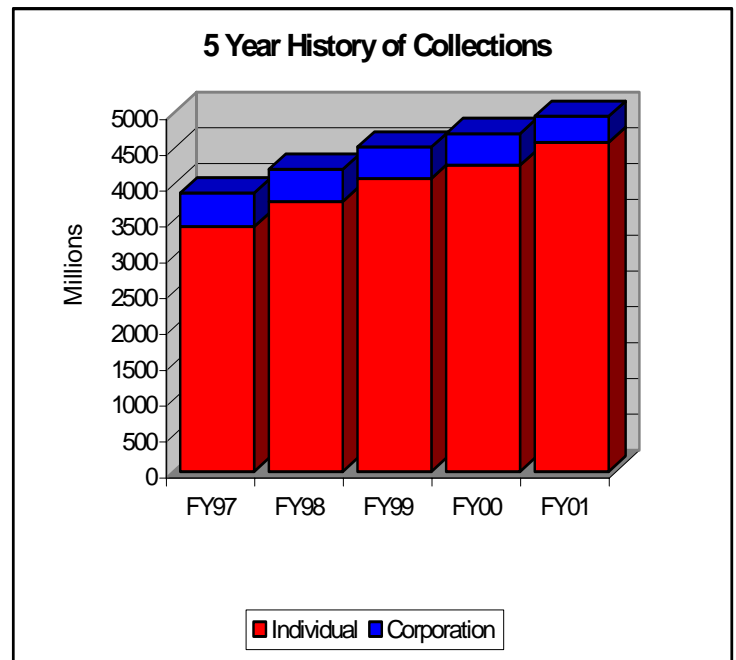
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.

Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.

Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from an employees' wages each pay period.

| <u>Tax Type</u> | <u>FY01 Amount Collected</u> | <u>Percent Increase/ Decrease From FY00</u> |
|---------------------------------|--------------------------------------|---|
| Individual | | |
| Declarations | \$718,954,159 | 5.3 % |
| Fiduciary | 48,290,612 | -11.9 |
| Returns | 600,003,627 | 14.4 |
| Withholding | 3,215,640,873 | 7.1 |
| College Job Cr | 11,694,176 | 0.8 |
| <u>Subtotal</u> | <u>\$4,594,583,447</u> | <u>7.4 %</u> |
| Corporation | | |
| Declarations | \$267,929,544 | -11.3 % |
| Returns | 97,981,903 | -30.4 |
| <u>Subtotal</u> | <u>\$365,911,447</u> | <u>-17.4 %</u> |
| <u>Total Collections</u> | <u>\$4,960,494,894</u> | <u>5.1 %</u> |



INSURANCE TAX

Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County Stock Insurance Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax Interest and Penalties

The collections shown for surplus lines of insurance tax are interest and penalties collected by the Department of Revenue. The Department of Insurance collects the surplus lines of insurance tax. It is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the interest and penalties is to the General Fund.

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 0 percent for calendar year 2001. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

| <u>Tax Type</u> | <u>FY01 Amount Collected</u> | <u>Percent Increase/ Decrease From FY00</u> |
|---------------------------------|--------------------------------------|---|
| Premium Foreign | \$139,319,912 | -5.2 % |
| Premium Domestic | 5,577,170 | 7.7 |
| Surplus Lines | 38,650 | 101.5 |
| Workers Comp. | 3,633,190 | -80.7 |
| <u>Second Injury</u> | <u>40,002,911</u> | <u>11.2</u> |
| <u>Total Collections</u> | <u>\$188,571,833</u> | <u>-8.9 %</u> |

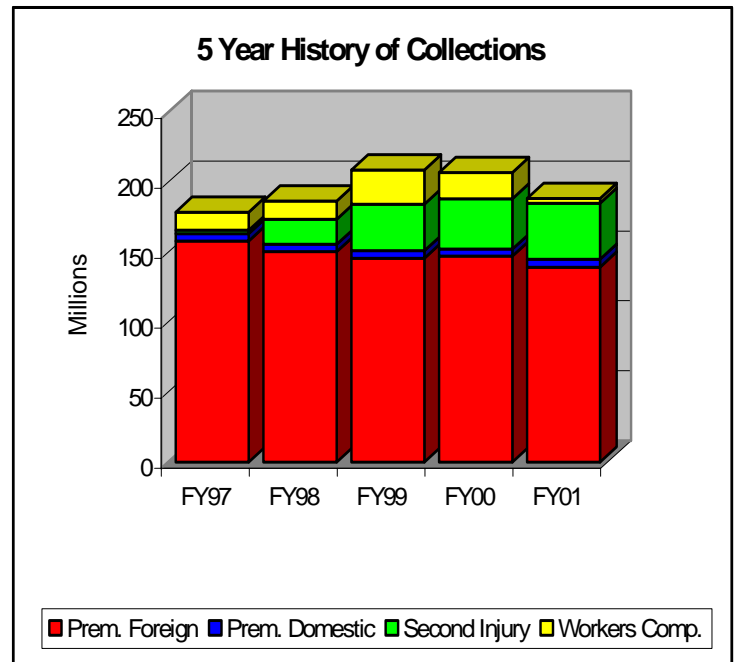
See next page for additional tax types and collection amounts.

INSURANCE TAX

(continued)

Second Injury

This is a surcharge on insurance companies and self-insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Section 287.715, RSMo. The tax rate is set at and calculated against a percentage of the policyholder's or self-insurer's workers' compensation net deposits, net premiums, or net assessments of the previous year. The Director of the Division of Workers' Compensation set the rate at 2 percent for calendar year 2001.



LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Numerous revised statute sections authorize the local political subdivisions to enact local sales taxes if approved by a certain percentage of the voters. Chapters 67, 92, and 94, RSMo, are some of the main statutes providing authorization. The tax rate varies. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

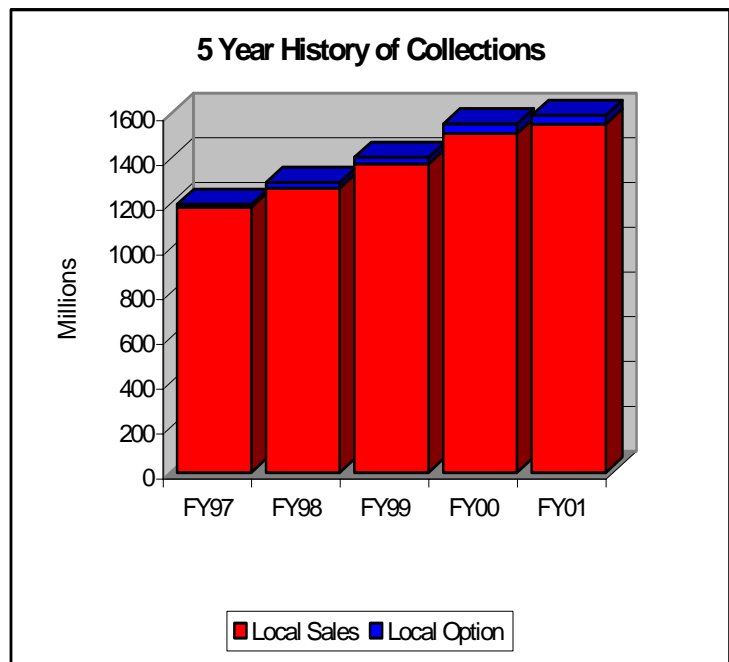
| <u>Tax Type</u> | <u>FY01 Amount Collected</u> | <u>Percent Increase/ Decrease From FY00</u> |
|---------------------------------|--------------------------------------|---|
| Local Sales | \$1,556,986,853 | 2.8 % |
| Local Option Use | 38,952,015 | -9.9 |
| Local Use | (391,498) | -312.9 |
| <u>Total Collections</u> | <u>\$1,595,547,370</u> | <u>2.4 %</u> |

Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Local Use Tax

This was a local use tax with a base the same as the state use tax. The tax was authorized by Section 144.748, RSMo. The tax rate was 1½ percent. Disposition of the tax was 99 percent to the taxing jurisdiction and 1 percent to the General Fund. On March 26, 1996, the Missouri Supreme Court ruled the local use tax invalid. The Department of Revenue (department) ceased collecting the tax with the April 1996 returns. The state legislature approved a new local option use tax effective in Fiscal Year 1997. The department began refunding the collections in Fiscal Year 1997.



STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Beginning October 1, 1997, all retail sales of food became exempt from this 3 percent tax.

General Use Tax

Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

Aviation Jet Fuel Sales Tax

This is a tax paid by common carriers as a result of exemptions to the 3 percent general revenue sales tax. These exemptions are a result of direct-pay agreements between common carriers and the Department of Revenue. The tax is authorized by Section 144.805, RSMo. Disposition of the tax is to the Aviation Trust Fund.

Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, Missouri Constitution. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

See next page for additional tax types and collection amounts.

| <u>Tax Type</u> | <u>FY01 Amount Collected</u> | <u>Percent Increase/ Decrease From FY00</u> |
|---------------------------------|--------------------------------------|---|
| General | \$1,682,980,143 | 1.2 % |
| Aviation | 4,546,062 | -5.7 |
| Conservation | | |
| State Sales and Use | 77,273,808 | 1.8 |
| Motor Vehicle Sales | 10,811,468 | -1.4 |
| Education | | |
| State Sales and Use | 614,687,625 | 1.8 |
| Motor Vehicle Sales | 74,467,972 | 26.1 |
| Highway Use | 49,846,261 | -4.7 |
| Parks and Soils | | |
| State Sales and Use | 61,817,101 | 1.8 |
| Motor Vehicle Sales | 8,644,863 | -1.3 |
| Vehicle | 235,830,233 | -11.6 |
| <u>Total Collections</u> | <u>\$2,820,905,536</u> | <u>0.5 %</u> |

Education Sales and Use Tax

This is an additional ("Proposition C") state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund. According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

STATE SALES AND USE TAX

(continued)

Highway Use Tax

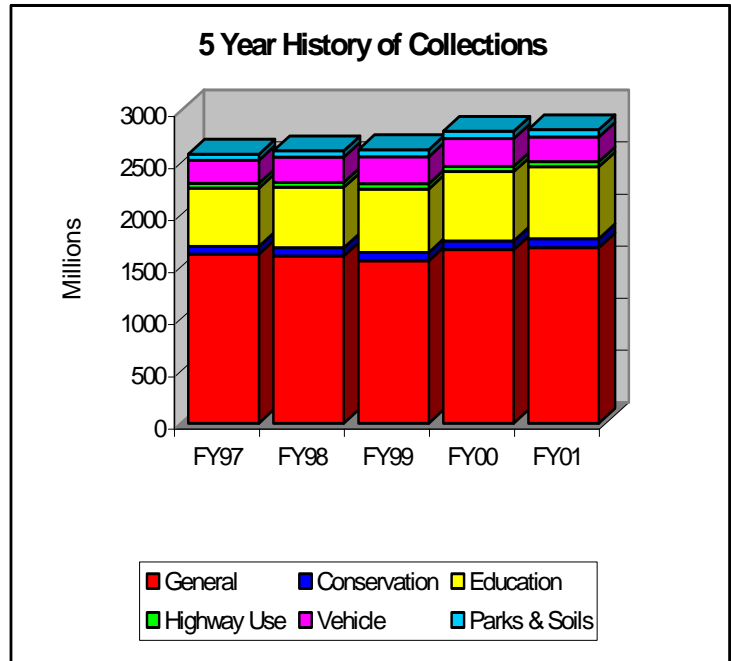
This is a tax on vehicles purchased out of the state and titles in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to cities and counties.

Parks, Soils, and Water Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, Missouri Constitution. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3 percent. Disposition of the tax is 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.



OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Disposition of the tax is to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state. Seventy percent is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the County Private Car Trust Fund is transferred to the Blind Pension Fund.

Estate Tax

This is a tax on minimum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

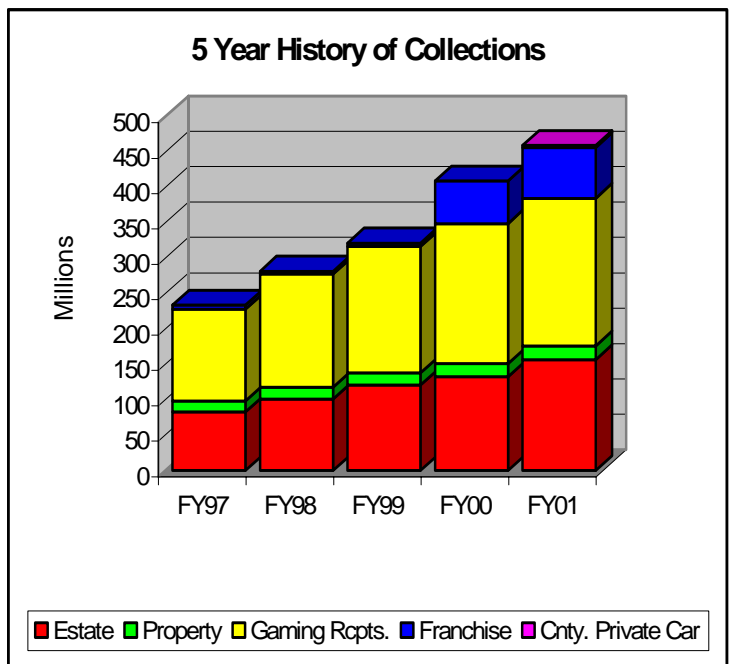
Franchise Tax

This is a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The Department of Revenue received responsibility for collecting the corporate franchise tax from the Secretary of State's Office in January 2000. The tax is authorized by Chapter 147, RSMo. The tax rate is .0333 percent of total assets or capital stock of a corporation. Disposition of the tax is to the General Fund.

Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 20 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

| Tax Type | FY01 Amount Collected | Percent Increase/ Decrease From FY00 |
|--------------------------|-----------------------------|---|
| County Private Car | \$2,878,764 | 100.0 % |
| Estate | 156,818,846 | 18.2 |
| Franchise | | |
| Bank | 2,472,576 | -57.3 |
| Corporate | 69,390,198 | 28.3 |
| Gaming Receipts | 208,649,752 | 5.3 |
| Property | 19,401,092 | 5.3 |
| Total Collections | \$459,611,228 | 12.3 % |



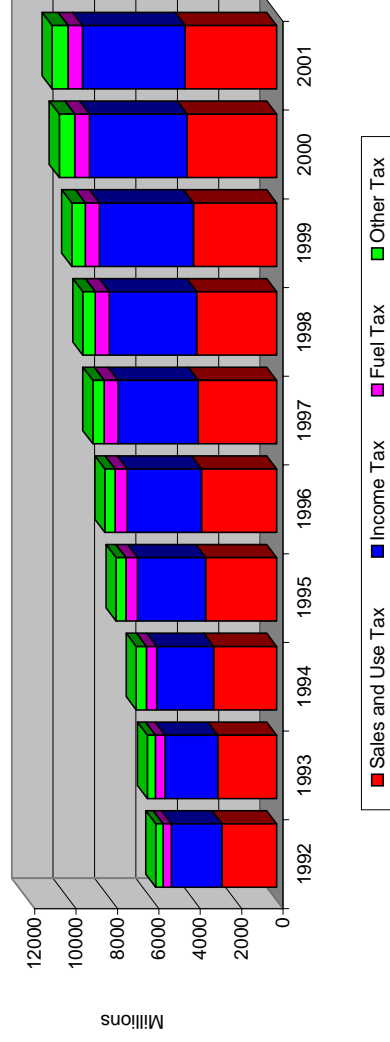
Property Tax

This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the State of Missouri. Disposition of the tax is to the Blind Pension Fund.

DEPARTMENT OF REVENUE
TEN - YEAR COLLECTION HISTORY OF
TAXES ADMINISTERED
FOR YEAR ENDED JUNE 30 (1992 - 2001)

| TAX | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
|-------------------------------|--------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Cigarette Tax | \$ 115,390,098 | 119,608,106 | 120,342,908 | 121,395,256 | 121,649,421 | 123,533,612 | 121,025,275 | 106,505,750 | 86,160,599 | 87,299,727 |
| Financial Institutions Tax | 11,665,071 | 13,279,856 | 10,741,303 | 12,673,486 | 13,679,874 | 15,795,224 | 21,125,316 | 28,230,962 | 26,483,027 | 22,187,109 |
| Fuel Tax | 692,049,876 | 708,492,531 | 680,448,415 | 684,901,095 | 661,076,742 | 580,682,275 | 565,141,108 | 488,296,539 | 458,770,824 | 399,514,670 |
| Income Tax | 4,960,494,894 | 4,719,429,351 | 4,531,671,919 | 4,221,446,716 | 3,889,149,667 | 3,595,205,879 | 3,292,427,133 | 2,759,888,026 | 2,557,391,321 | 2,443,143,894 |
| Insurance Tax | 188,571,833 | 207,073,594 | 208,813,953 | 186,559,423 | 178,587,967 | 172,250,267 | 173,907,571 | 188,344,975 | 196,071,590 | 177,278,533 |
| Local Sales and Use Tax (a,b) | 1,595,547,370 | 1,557,778,588 | 1,399,261,368 | 1,289,925,638 | 1,196,990,649 | 1,169,909,696 | 1,087,119,631 | 945,408,282 | 826,287,908 | 733,739,986 |
| State Sales and Use Tax (c) | 2,820,905,536 | 2,805,480,819 | 2,622,749,909 | 2,614,596,353 | 2,580,296,477 | 2,453,492,953 | 2,337,445,926 | 2,186,536,526 | 2,007,131,801 | 1,909,287,816 |
| Other Taxes | 459,611,228 | 409,259,727 | 321,433,189 | 281,732,737 | 233,606,100 | 183,373,012 | 154,757,416 | 80,612,000 | 84,352,645 | 70,909,993 |
| Total Tax Collections | \$ 10,844,235,906 | 10,540,402,572 | 9,895,462,964 | 9,413,230,704 | 8,875,036,897 | 8,294,242,918 | 7,752,949,376 | 6,783,823,060 | 6,242,649,715 | 5,843,361,728 |

TAXES ADMINISTERED
TEN-YEAR COLLECTION HISTORY



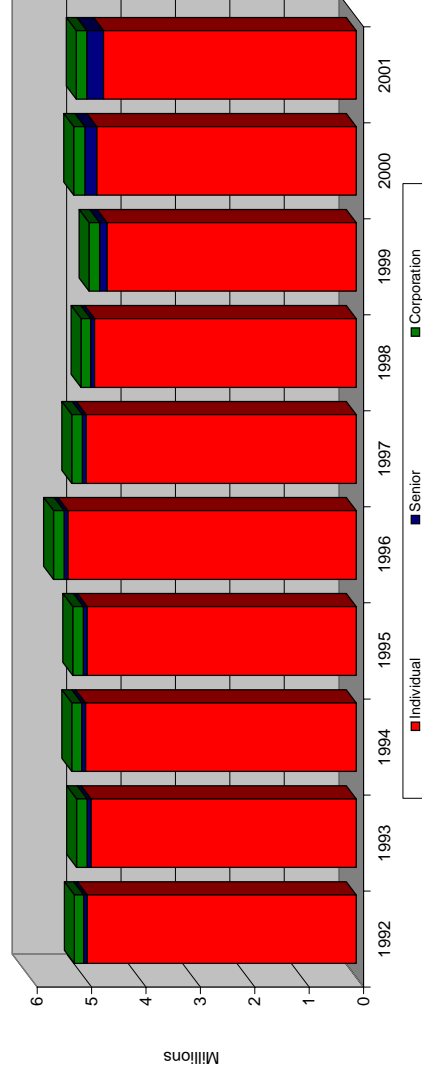
- (a) Local sales and use tax includes motor vehicle local sales tax net of refunds.
(b) Fiscal Year 1993 was the first year that local use tax was collected.
(c) Fiscal Year 2000 State Sales and Use Tax was restated.

**DEPARTMENT OF REVENUE
INCOME TAX TEN-YEAR SUMMARY OF ACTIVITIES
FOR YEAR ENDED JUNE 30 (1992 - 2001)**

Unaudited

| TRANSACTION TYPE | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| INDIVIDUAL RETURNS: | | | | | | | | | | |
| Number Filed (all types) | 3,377,662 | 3,413,134 | 2,892,646 | 3,424,945 | 3,591,354 | 3,564,933 | 3,330,697 | 3,339,204 | 3,299,354 | 3,403,206 |
| Number of Refunds | 1,682,676 | 1,723,138 | 1,419,155 | 1,463,679 | 1,470,962 | 1,559,337 | 1,459,280 | 1,472,913 | 1,472,344 | 1,504,171 |
| Amount of Refunds | \$599,717,549 | \$595,291,915 | \$404,118,195 | \$376,914,013 | \$357,681,289 | \$358,785,927 | \$315,028,483 | \$304,547,559 | \$293,063,977 | \$304,363,562 |
| WITHHOLDING: | | | | | | | | | | |
| Number Filed | 1,210,791 | 1,302,759 | 1,315,752 | 1,333,251 | 1,319,824 | 1,680,840 | 1,558,765 | 1,572,058 | 1,514,885 | 1,490,295 |
| Number of Refunds | 19,497 | 23,923 | 21,816 | 5,823 | 559 | 692 | 435 | 387 | 313 | 343 |
| Amount of Refunds | \$5,666,488 | \$8,299,945 | \$7,362,381 | \$1,612,476 | \$685,782 | \$539,134 | \$431,068 | \$315,161 | \$1,222,051 | \$391,727 |
| FIDUCIARY: | | | | | | | | | | |
| Number Filed | 55,568 | 52,750 | 50,880 | 49,710 | 48,399 | 53,368 | 55,440 | 64,656 | 56,080 | 50,957 |
| Number of Refunds | 979 | 1,181 | 1,009 | 678 | 621 | 862 | 753 | 659 | 712 | 895 |
| Amount of Refunds | \$1,279,148 | \$1,181,538 | \$1,722,790 | \$645,938 | \$648,605 | \$559,372 | \$492,582 | \$647,984 | \$724,404 | \$946,023 |
| SENIOR CITIZENS TAX CREDITS: | | | | | | | | | | |
| Number of Claims Filed | 305,400 | 216,072 | 138,248 | 69,631 | 75,102 | 66,886 | 71,780 | 70,145 | 73,444 | 65,553 |
| Number of Refunds | 560,837 | 88,392 | 126,580 | 70,861 | 69,173 | 67,938 | 69,157 | 70,055 | 71,597 | 70,279 |
| Amount of Refunds | \$177,433,230 | \$56,834,420 | \$52,351,206 | \$21,431,400 | \$20,323,484 | \$19,099,703 | \$19,389,258 | \$19,439,819 | \$19,876,241 | \$18,482,436 |
| CORPORATION RETURNS: | | | | | | | | | | |
| Number Filed (Declarations) | 39,821 | 42,982 | 46,736 | 48,689 | 49,599 | 50,898 | 50,269 | 46,341 | 45,769 | 45,068 |
| Number Filed (Annual) | 152,042 | 165,256 | 149,121 | 129,896 | 143,191 | 142,697 | 139,096 | 132,909 | 146,176 | 125,669 |
| Number of Refunds | 8,353 | 15,031 | 15,417 | 14,262 | 14,915 | 15,033 | 14,264 | 14,239 | 19,790 | 22,145 |
| Amount of Refunds | \$138,363,773 | \$189,525,763 | \$172,791,724 | \$104,581,861 | \$72,296,247 | \$64,878,654 | \$71,946,018 | \$65,454,106 | \$69,960,386 | \$66,933,354 |
| TOTAL (Memorandum Only): | | | | | | | | | | |
| Number Filed (all types) | 5,141,284 | 5,192,953 | 4,593,383 | 5,056,122 | 5,227,469 | 5,559,622 | 5,206,047 | 5,225,313 | 5,135,708 | 5,180,748 |
| Number of Refunds (all types) | 2,272,342 | 1,851,665 | 1,593,977 | 1,555,303 | 1,556,230 | 1,643,862 | 1,543,889 | 1,558,253 | 1,564,756 | 1,597,833 |
| Amount of Refunds (all types) | \$922,460,188 | \$851,133,581 | \$638,346,296 | \$505,185,688 | \$451,635,407 | \$443,862,790 | \$407,287,409 | \$390,404,629 | \$384,847,059 | \$391,117,102 |

**NUMBER OF RETURNS FILED
TEN-YEAR SUMMARY**





Missouri Department of Revenue

General Fund Receipts

This schedule depicts General Fund receipts for the past ten fiscal years in addition to Fiscal Year 2002 and Fiscal Year 2001 original estimated receipts.

**DEPARTMENT OF REVENUE
GENERAL FUND RECEIPTS
FOR THE LAST TEN FISCAL YEARS (1992 - 2001)
ORIGINAL ESTIMATE, FISCAL YEARS 2002 AND 2001**

| | | (in thousands of dollars) | | | | | | | | | | | |
|--------------------------------------|----|--|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Source of Receipt (a) | | Original Revenue Estimate Fiscal Year 2002 | Original Revenue Estimate Fiscal Year 2001 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
| | | | | | | | | | | | | | |
| Income Tax: | | | | | | | | | | | | | |
| Corporation | \$ | 380,600 | 331,391 | 365,911 | 442,928 | 438,994 | 448,673 | 471,561 | 475,952 | 422,055 | 290,251 | 237,761 | 275,169 |
| Individual | | 4,487,600 | 4,133,451 | 4,582,889 | 4,264,900 | 4,083,322 | 3,764,981 | 3,410,474 | 3,114,016 | 2,866,636 | 2,463,061 | 2,319,223 | 2,167,739 |
| Sales and Use Tax | | 1,942,000 | 1,832,164 | 1,800,739 | 1,780,795 | 1,666,595 | 1,667,488 | 1,712,219 | 1,623,961 | 1,548,197 | 1,447,444 | 1,339,986 | 1,275,886 |
| County Foreign Insurance Tax | | 151,400 | 148,190 | 139,320 | 146,760 | 145,802 | 150,357 | 158,044 | 166,070 | 164,817 | 138,050 | 135,207 | 127,190 |
| Liquor Tax | | 20,500 | 20,000 | 20,976 | 20,357 | 20,015 | 19,192 | 19,025 | 18,936 | 18,732 | 18,700 | 18,897 | 18,142 |
| Beer Tax | | 8,300 | 8,000 | 8,121 | 8,165 | 7,945 | 7,730 | 7,606 | 7,504 | 7,670 | 7,623 | 7,356 | 7,479 |
| Corporation Franchise Tax | | 72,400 | 80,000 | 71,863 | 78,166 | 91,159 | 81,536 | 78,463 | 72,274 | 67,625 | 61,300 | 59,820 | 56,182 |
| Inheritance/Estate Tax | | 153,000 | 132,300 | 156,819 | 132,700 | 120,579 | 100,861 | 82,809 | 57,330 | 73,089 | 55,553 | 59,765 | 47,444 |
| Interest on Deposits and Investments | | 60,000 | 75,000 | 57,822 | 69,499 | 84,086 | 94,092 | 81,130 | 64,887 | 39,726 | 19,715 | 17,403 | 19,075 |
| All Other Sources | | 191,900 | 182,891 | 231,480 | 184,114 | 173,997 | 175,878 | 177,715 | 177,033 | 181,798 | 158,528 | 154,962 | 216,362 |
| TOTAL RECEIPTS | \$ | 7,467,700 | 6,943,387 | 7,435,940 | 7,128,384 | 6,832,494 | 6,510,788 | 6,199,046 | 5,777,963 | 5,390,345 | 4,660,225 | 4,350,380 | 4,210,668 |

(a) Above amounts will differ from amounts shown on previous schedules as these amounts include collections made by other agencies.



Missouri Department of Revenue

Taxes and Fees Administered

Tax and Fee Distributions to Counties and Other Political Subdivisions

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to counties and other political subdivisions throughout the state of Missouri.

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2001

| County / Political Subdivision | Cigarette Tax (a,i) | County Private Car Tax (b,i) | County Stock Insurance Tax (c,i) | Financial Institutions Tax (d,i) | Fuel Tax and Fee (e,i) | Local Sales Tax (f,g,i) | Local Option Use Tax (f,h,i) | Total Memorandum (Memorandum Only) |
|-----------------------------------|---------------------------|---------------------------------------|---|---|------------------------------|-------------------------------|------------------------------------|---|
| Adair County | 0 | 6,828 | 0 | 170,404 | 649,839 | 2,568,724 | 0 | 3,395,795 |
| Andrew County | 0 | 7,112 | 0 | 4,300 | 630,131 | 1,199,377 | 143,499 | 1,984,419 |
| Atchison County | 0 | 16,500 | 0 | 16,152 | 596,872 | 744,541 | 0 | 1,374,065 |
| Audrain County | 0 | 52,630 | 0 | 44,735 | 863,422 | 3,067,330 | 0 | 4,028,117 |
| Barry County | 0 | 25,888 | 0 | 21,570 | 1,198,040 | 3,054,051 | 0 | 4,299,549 |
| Barton County | 0 | 42,957 | 0 | 4,148 | 666,285 | 848,735 | 0 | 1,562,125 |
| Bates County | 0 | 43,526 | 0 | 20,717 | 917,077 | 512,616 | 32,737 | 1,526,673 |
| Benton County | 0 | 14,224 | 0 | 33,210 | 744,966 | 1,219,555 | 0 | 2,011,955 |
| Bollinger County | 0 | 0 | 0 | 2,885 | 543,107 | 540,083 | 0 | 1,086,075 |
| Boone County | 0 | 11,948 | 41,053 | 157,257 | 1,665,028 | 17,912,528 | 0 | 19,787,814 |
| Buchanan County | 0 | 23,897 | 0 | 233,676 | 604,332 | 11,275,953 | 0 | 12,137,858 |
| Butler County | 0 | 30,724 | 0 | 104,067 | 1,103,003 | 4,721,249 | 0 | 5,959,043 |
| Caldwell County | 0 | 31,009 | 0 | 4,895 | 558,861 | 622,838 | 41,173 | 1,258,776 |
| Callaway County | 0 | 10,526 | 0 | 37,443 | 1,807,632 | 1,455,370 | 0 | 3,310,971 |
| Camden County | 0 | 2,845 | 646 | 60,202 | 2,353,833 | 7,018,175 | 0 | 9,435,701 |
| Camdenton R-3 School District | 0 | 0 | 10,264 | 0 | 0 | 0 | 0 | 10,264 |
| Cape Girardeau County | 0 | 38,975 | 0 | 156,123 | 862,069 | 5,254,152 | 0 | 6,311,319 |
| Carroll County | 0 | 63,440 | 0 | 82,095 | 871,405 | 577,626 | 35,124 | 1,629,690 |
| Carter County | 0 | 0 | 0 | 25,221 | 316,652 | 325,569 | 0 | 667,442 |
| Cass County | 0 | 52,061 | 0 | 199,830 | 1,483,379 | 7,907,598 | 0 | 9,642,868 |
| Cedar County | 0 | 0 | 0 | 34,002 | 563,368 | 425,844 | 0 | 1,023,214 |
| Center School District | 0 | 0 | 128,275 | 0 | 0 | 0 | 0 | 128,275 |
| Charlton County | 0 | 48,932 | 0 | 14,340 | 742,254 | 435,934 | 36,456 | 1,277,916 |
| Christian County | 0 | 5,405 | 0 | 100,352 | 1,127,595 | 5,715,239 | 0 | 6,948,591 |
| Clark County | 0 | 20,767 | 0 | 56,375 | 514,588 | 773,823 | 0 | 1,365,553 |
| Clay County | 0 | 66,285 | 0 | 437,491 | 805,688 | 26,396,798 | 0 | 27,706,262 |
| Clinton County | 0 | 0 | 0 | 191,262 | 632,603 | 990,781 | 68,438 | 1,883,084 |
| Cole County | 0 | 29,871 | 694,645 | 141,054 | 1,061,453 | 4,474,790 | 399,962 | 6,801,775 |
| Columbia Board of Education | 0 | 0 | 643,166 | 0 | 0 | 0 | 0 | 643,166 |
| Cooper County | 0 | 26,457 | 0 | 11,738 | 552,919 | 2,186,062 | 0 | 2,777,176 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2001

| County / Political Subdivision | Cigarette Tax (a,i) | County Private Car Tax (b,i) | County Stock Insurance Tax (c,i) | Financial Institutions Tax (d,i) | Fuel Tax and Fee (e,i) | Local Sales Tax (f,g,i) | Local Option Use Tax (f,h,i) | Total Memorandum (Memorandum Only) |
|-----------------------------------|---------------------------|---------------------------------------|---|---|------------------------------|-------------------------------|------------------------------------|---|
| | \$ | | | | | | | |
| Crawford County | 0 | 41,250 | 0 | 3,668 | 699,617 | 1,934,731 | 0 | 2,679,266 |
| Dade County | 0 | 19,630 | 0 | 3,955 | 535,398 | 421,574 | 29,296 | 1,009,853 |
| Dallas County | 0 | 0 | 0 | 11,500 | 648,010 | 1,930,933 | 0 | 2,590,443 |
| Daviness County | 0 | 7,112 | 0 | 48,128 | 641,869 | 616,051 | 32,495 | 1,345,655 |
| DeKalb County | 0 | 0 | 0 | 22,835 | 579,370 | 1,064,475 | 0 | 1,666,680 |
| Dent County | 0 | 0 | 0 | 19,510 | 580,837 | 622,287 | 0 | 1,222,634 |
| Douglas County | 0 | 0 | 0 | 23,679 | 665,306 | 684,033 | 0 | 1,373,018 |
| Dunklin County | 0 | 11,664 | 0 | 103,973 | 873,938 | 1,270,830 | 0 | 2,260,405 |
| Franklin County | 0 | 81,078 | 0 | 200,887 | 2,063,836 | 11,093,396 | 0 | 13,439,197 |
| Gasconade County | 0 | 22,474 | 0 | 13,632 | 532,336 | 1,365,709 | 0 | 1,934,151 |
| Gentry County | 0 | 0 | 0 | 39,007 | 512,947 | 417,275 | 0 | 969,229 |
| Greene County | 0 | 63,440 | 159,182 | 295,864 | 3,029,027 | 33,299,091 | 0 | 36,846,604 |
| Grundy County | 0 | 25,888 | 0 | 6,317 | 452,612 | 878,360 | 0 | 1,363,177 |
| Harrison County | 0 | 0 | 0 | 18,090 | 748,063 | 768,993 | 0 | 1,535,146 |
| Henry County | 0 | 17,638 | 0 | 68,561 | 769,602 | 1,046,626 | 78,753 | 1,981,180 |
| Hickory County | 0 | 0 | 0 | 3,248 | 446,106 | 676,894 | 0 | 1,126,248 |
| Holt County | 0 | 31,293 | 0 | 23,773 | 480,680 | 662,230 | 0 | 1,197,976 |
| Howard County | 0 | 9,388 | 0 | 79,552 | 384,806 | 984,759 | 0 | 1,458,505 |
| Howell County | 0 | 28,164 | 0 | 42,555 | 1,116,618 | 2,273,599 | 0 | 3,460,936 |
| Iron County | 0 | 28,164 | 0 | 20,153 | 425,613 | 307,758 | 0 | 781,688 |
| Jackson County | 0 | 106,967 | 47,645 | 909,988 | 990,973 | 70,021,785 | 0 | 72,077,358 |
| Jasper County | 0 | 72,544 | 0 | 62,728 | 1,190,817 | 9,665,884 | 0 | 10,991,973 |
| Jefferson City School District | 0 | 0 | 1,015,007 | 0 | 0 | 0 | 0 | 1,015,007 |
| Jefferson County | 0 | 46,940 | 0 | 143,248 | 3,775,177 | 26,113,757 | 0 | 30,079,122 |
| Johnson County | 0 | 44,949 | 0 | 74,974 | 1,237,443 | 5,102,133 | 259,506 | 6,719,005 |
| Kansas City School District | 0 | 0 | 271,740 | 0 | 0 | 0 | 0 | 271,740 |
| Knox County | 0 | 11,664 | 0 | 15,047 | 477,804 | 535,830 | 0 | 1,040,345 |
| Laclede County | 0 | 23,897 | 0 | 25,142 | 842,419 | 3,231,664 | 0 | 4,123,122 |
| Lafayette County | 0 | 51,492 | 0 | 188,653 | 830,465 | 2,465,244 | 0 | 3,535,854 |
| Lawrence County | 0 | 39,259 | 0 | 56,608 | 990,780 | 2,186,530 | 0 | 3,273,177 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2001

| County / Political Subdivision | Cigarette Tax (a,i) | County Private Car Tax (b,i) | County Insurance Tax (c,i) | Financial Institutions Tax (d,i) | Fuel Tax and Fee (e,i) | Local Sales Tax (f,g,i) | Local Option Use Tax (f,h,i) | Total Memorandum (Memorandum Only) |
|-----------------------------------|---------------------------|---------------------------------------|-------------------------------------|---|------------------------------|-------------------------------|------------------------------------|---|
| Lewis County | 0 | 14,509 | 0 | 20,550 | 474,993 | 990,903 | 149,544 | 1,650,499 |
| Lincoln County | 0 | 13,940 | 0 | 169,890 | 975,076 | 5,845,620 | 0 | 7,004,526 |
| Lindbergh School District | 0 | 0 | 103,368 | 0 | 0 | 0 | 0 | 103,368 |
| Linn County | 0 | 25,035 | 0 | 18,985 | 628,807 | 1,095,614 | 92,102 | 1,860,543 |
| Livingston County | 0 | 33,569 | 0 | 23,928 | 576,886 | 817,061 | 0 | 1,451,444 |
| Macon County | 0 | 46,940 | 0 | 52,327 | 835,430 | 1,504,943 | 0 | 2,439,640 |
| Madison County | 0 | 0 | 0 | 7,101 | 306,883 | 384,198 | 0 | 698,182 |
| Maries County | 0 | 5,690 | 0 | 37,462 | 438,899 | 628,476 | 50,334 | 1,160,861 |
| Marion County | 0 | 34,707 | 0 | 101,479 | 533,640 | 3,621,913 | 0 | 4,291,739 |
| McDonald County | 0 | 13,940 | 0 | 22,241 | 714,718 | 1,408,804 | 0 | 2,159,703 |
| Mercer County | 0 | 15,647 | 0 | 22,350 | 416,197 | 267,250 | 0 | 721,444 |
| Miller County | 0 | 14,224 | 0 | 39,246 | 847,892 | 2,243,759 | 121,545 | 3,266,666 |
| Mississippi County | 0 | 0 | 0 | 16,794 | 411,247 | 1,832,235 | 0 | 2,260,276 |
| Moniteau County | 0 | 25,604 | 0 | 21,593 | 516,167 | 854,483 | 0 | 1,417,847 |
| Monroe County | 0 | 30,440 | 0 | 11,244 | 635,831 | 474,599 | 51,537 | 1,203,651 |
| Montgomery County | 0 | 17,638 | 0 | 21,012 | 578,931 | 949,046 | 0 | 1,566,627 |
| Morgan County | 0 | 22,190 | 0 | 23,325 | 1,084,312 | 1,712,316 | 0 | 2,842,143 |
| New Madrid County | 0 | 44,380 | 0 | 47,158 | 954,879 | 1,317,310 | 0 | 2,363,727 |
| Newton County | 0 | 43,811 | 0 | 45,588 | 1,106,687 | 4,440,971 | 0 | 5,637,057 |
| Nodaway County | 0 | 0 | 0 | 25,980 | 1,096,233 | 1,730,297 | 0 | 2,852,510 |
| Oregon County | 0 | 9,673 | 0 | 27,817 | 487,471 | 649,005 | 0 | 1,173,966 |
| Osage County | 0 | 33,854 | 0 | 47,896 | 556,715 | 443,194 | 0 | 1,081,659 |
| Ozark County | 0 | 0 | 0 | 12,829 | 672,488 | 942,875 | 0 | 1,628,192 |
| Parkway School District | 0 | 0 | 884,951 | 0 | 0 | 0 | 0 | 884,951 |
| Pemiscot County | 0 | 23,897 | 0 | 13,413 | 570,177 | 1,491,682 | 0 | 2,099,169 |
| Perry County | 0 | 23,612 | 0 | 28,275 | 555,630 | 1,885,812 | 0 | 2,493,329 |
| Pettis County | 0 | 23,328 | 0 | 70,539 | 1,035,366 | 3,481,061 | 288,325 | 4,898,619 |
| Phelps County | 0 | 21,336 | 0 | 75,126 | 735,479 | 4,117,433 | 0 | 4,949,374 |
| Pike County | 0 | 40,397 | 0 | 129,209 | 665,826 | 1,949,913 | 0 | 2,785,345 |
| Platte County | 0 | 27,026 | 0 | 163,431 | 936,035 | 10,285,922 | 1,921,325 | 13,333,739 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2001

| County / Political Subdivision | Cigarette Tax (a,i) | County Private Car Tax (b,i) | County Insurance Tax (c,i) | Financial Institutions Tax (d,i) | Fuel Tax and Fee (e,i) | Local Sales Tax (f,g,i) | Local Option Use Tax (f,h,i) | Total (Memorandum Only) |
|--|---------------------------|---------------------------------------|-------------------------------------|---|------------------------------|-------------------------------|------------------------------------|-------------------------------|
| | \$ | | | | | | | |
| Polk County | 0 | 0 | 0 | 47,607 | 837,577 | 2,139,866 | 0 | 3,025,050 |
| Pulaski County | 0 | 22,190 | 0 | 46,758 | 589,816 | 1,154,814 | 0 | 1,813,578 |
| Putnam County | 0 | 9,957 | 0 | 11,326 | 477,419 | 421,998 | 0 | 920,700 |
| Ralls County | 0 | 18,776 | 0 | 0 | 537,629 | 742,163 | 0 | 1,298,568 |
| Randolph County | 0 | 40,681 | 0 | 23,731 | 864,547 | 1,105,469 | 0 | 2,034,428 |
| Ray County | 0 | 63,725 | 0 | 80,830 | 768,256 | 1,994,473 | 0 | 2,907,284 |
| Reynolds County | 0 | 0 | 0 | 5,891 | 672,851 | 0 | 0 | 678,742 |
| Ripley County | 0 | 0 | 0 | 25,978 | 404,723 | 388,411 | 0 | 819,112 |
| Ritenour School District | 0 | 0 | 49,431 | 0 | 0 | 0 | 0 | 49,431 |
| Saline County | 0 | 48,363 | 0 | 15,481 | 747,407 | 1,838,337 | 0 | 2,649,588 |
| Schuyler County | 0 | 0 | 0 | 10,394 | 289,615 | 371,856 | 0 | 671,865 |
| Scotland County | 0 | 6,828 | 0 | 29,697 | 458,594 | 409,697 | 0 | 904,816 |
| Scott County | 0 | 31,862 | 0 | 5,168 | 512,104 | 2,257,338 | 0 | 2,806,472 |
| Shannon County | 0 | 0 | 0 | 4,977 | 626,827 | 192,731 | 0 | 824,535 |
| Shelby County | 0 | 16,500 | 0 | 5,797 | 549,034 | 704,729 | 44,528 | 1,320,588 |
| Smithville Area Fire Protection District | 0 | 0 | 0 | 0 | 0 | 143,713 | 0 | 143,713 |
| SNI Valley Fire Protection District | 0 | 0 | 0 | 0 | 0 | 495,879 | 0 | 495,879 |
| Springfield R-12 School District | 0 | 0 | 224,977 | 0 | 0 | 0 | 0 | 224,977 |
| St. Charles County | 0 | 40,397 | 0 | 160,037 | 3,537,849 | 50,715,640 | 4,078,066 | 58,531,989 |
| St. Clair County | 0 | 3,983 | 0 | 56,943 | 608,248 | 230,178 | 0 | 899,352 |
| St. Francois County | 0 | 26,457 | 0 | 86,369 | 569,567 | 5,931,728 | 0 | 6,614,121 |
| St. Louis Board of Education | 0 | 0 | 110,239 | 0 | 0 | 0 | 0 | 110,239 |
| St. Louis County | 1,370,871 | 87,337 | 816,941 | 2,880,696 | 12,822,028 | 269,000,565 | 0 | 286,978,438 |
| Ste. Genevieve County | 0 | 33,569 | 0 | 36,178 | 703,647 | 1,306,440 | 0 | 2,079,834 |
| Stoddard County | 0 | 44,095 | 0 | 32,996 | 1,112,140 | 1,023,943 | 0 | 2,213,174 |
| Stone County | 0 | 17,638 | 0 | 26,898 | 1,051,734 | 5,898,090 | 277,396 | 7,271,756 |
| Sullivan County | 0 | 12,233 | 0 | 37,912 | 514,607 | 902,865 | 0 | 1,467,617 |
| Taney County | 0 | 12,233 | 0 | 60,923 | 1,088,882 | 15,824,605 | 0 | 16,986,643 |
| Texas County | 0 | 11,664 | 0 | 35,644 | 935,994 | 685,874 | 0 | 1,669,176 |
| University City School District | 0 | 0 | 23,349 | 0 | 0 | 0 | 0 | 23,349 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2001

| County / Political Subdivision | Cigarette Tax (a,i) | County Private Car Tax (b,i) | County Insurance Tax (c,i) | Financial Institutions Tax (d,i) | Fuel Tax and Fee (e,i) | Local Sales Tax (f,g,i) | Local Option Use Tax (f,h,i) | Total (Memorandum Only) |
|-----------------------------------|---------------------------|---------------------------------------|-------------------------------------|---|------------------------------|-------------------------------|------------------------------------|-------------------------------|
| Vernon County | \$ 0 | 63,440 | 0 | 21,412 | 954,848 | 774,441 | 0 | 1,814,141 |
| Warren County | 0 | 12,233 | 0 | 14,278 | 670,866 | 4,178,865 | 0 | 4,876,242 |
| Washington County | 0 | 31,009 | 0 | 135,482 | 538,290 | 2,365,038 | 85,116 | 3,154,935 |
| Wayne County | 0 | 21,621 | 0 | 15,067 | 556,296 | 788,043 | 0 | 1,381,027 |
| Webster County | 0 | 32,716 | 0 | 37,704 | 879,619 | 2,393,613 | 0 | 3,343,652 |
| Webster Groves School District | 0 | 0 | 26,954 | 0 | 0 | 0 | 0 | 26,954 |
| Worth County | 0 | 0 | 0 | 0 | 256,222 | 139,840 | 0 | 396,062 |
| Wright County | 0 | 18,492 | 0 | 67,729 | 648,075 | 640,905 | 0 | 1,375,201 |
| TOTALS | <u>\$ 1,370,871</u> | <u>2,791,088</u> | <u>5,251,833</u> | <u>10,207,510</u> | <u>106,093,076</u> | <u>728,396,614</u> | <u>8,317,257</u> | <u>862,428,249</u> |

- (a) See page 64 for a description of cigarette tax. "Tax Distribution Summary - Cities" schedule beginning on page 82 provides the cigarette tax distribution to cities within St. Louis County.
- (b) See page 34 for a description of county private car tax.
- (c) See page 35 for a description of county stock insurance.
- (d) See page 65 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (e) See pages 66 and 113 for a description of fuel tax and fee. The fuel tax and fee amounts are obtained from the Missouri Department of Transportation and include motor fuel tax, vehicle sales tax, and vehicle and motor fuel fees.
- (f) St. Louis County receives the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (g) See page 70 for a description of local sales tax.
- (h) See page 70 for a description of local option use tax.
- (i) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 64 thru 66 and 70 because of a one to twelve month lag of distributions, investment interest, a 1 to 2 percent collection fee, and vehicle and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 110, 111, and 113 thru 116.



Missouri Department of Revenue

Taxes and Fees Administered

Tax and Fee Distributions to Cities

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to cities throughout the state of Missouri.

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|---------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Adrian | \$ 0 | 0 | 0 | 0 | 65,837 | 159,644 | 0 | 0 | 225,481 |
| Advance | 0 | 0 | 0 | 0 | 47,401 | 230,057 | 7,052 | 0 | 284,510 |
| Agency | 0 | 0 | 0 | 0 | 26,718 | 0 | 0 | 0 | 26,718 |
| Airport Drive | 0 | 0 | 0 | 0 | 34,042 | 199,617 | 0 | 0 | 233,659 |
| Alba | 0 | 0 | 0 | 0 | 19,352 | 16,431 | 0 | 0 | 35,783 |
| Albany | 0 | 0 | 0 | 0 | 81,485 | 226,881 | 0 | 0 | 308,366 |
| Aldrich | 0 | 0 | 0 | 0 | 3,163 | 0 | 0 | 0 | 3,163 |
| Alexandria | 0 | 0 | 0 | 0 | 14,191 | 12,030 | 0 | 0 | 26,221 |
| Allendale | 0 | 0 | 0 | 0 | 2,414 | 0 | 0 | 0 | 2,414 |
| Allenville | 0 | 0 | 0 | 0 | 2,871 | 0 | 0 | 0 | 2,871 |
| Alma | 0 | 0 | 0 | 0 | 18,561 | 0 | 0 | 0 | 18,561 |
| Altamont | 0 | 0 | 0 | 0 | 7,824 | 0 | 0 | 0 | 7,824 |
| Altensburg | 0 | 0 | 0 | 0 | 10,654 | 0 | 0 | 0 | 10,654 |
| Alton | 0 | 0 | 0 | 0 | 28,798 | 137,442 | 0 | 0 | 166,240 |
| Amazonia | 0 | 0 | 0 | 0 | 10,695 | 0 | 0 | 0 | 10,695 |
| Amity | 0 | 0 | 0 | 0 | 4,120 | 0 | 0 | 0 | 4,120 |
| Amoret | 0 | 0 | 0 | 0 | 8,823 | 0 | 0 | 0 | 8,823 |
| Amsterdam | 0 | 0 | 0 | 0 | 9,863 | 13,668 | 0 | 0 | 23,531 |
| Anderson | 0 | 0 | 0 | 0 | 59,595 | 260,381 | 0 | 0 | 319,976 |
| Annada | 0 | 0 | 0 | 0 | 2,913 | 0 | 0 | 0 | 2,913 |
| Annapolis | 0 | 0 | 0 | 0 | 15,107 | 34,263 | 0 | 0 | 49,370 |
| Anniston | 0 | 0 | 0 | 0 | 11,985 | 0 | 0 | 0 | 11,985 |
| Appleton City | 0 | 0 | 0 | 0 | 53,269 | 133,210 | 0 | 0 | 186,479 |
| Arbela | 0 | 0 | 0 | 0 | 1,665 | 0 | 0 | 0 | 1,665 |
| Arbyrd | 0 | 0 | 0 | 0 | 24,845 | 24,372 | 0 | 0 | 49,217 |
| Arcadia | 0 | 0 | 0 | 0 | 25,344 | 60,768 | 0 | 0 | 86,112 |
| Archie | 0 | 0 | 0 | 0 | 33,251 | 38,234 | 0 | 0 | 71,485 |
| Arcola | 0 | 0 | 0 | 0 | 2,996 | 0 | 0 | 0 | 2,996 |
| Argyle | 0 | 0 | 0 | 0 | 7,408 | 7,374 | 0 | 0 | 14,782 |
| Arkoe | 0 | 0 | 0 | 0 | 2,663 | 0 | 0 | 0 | 2,663 |
| Armstrong | 0 | 0 | 0 | 0 | 12,901 | 0 | 0 | 0 | 12,901 |
| Arnold | 0 | 0 | 0 | 0 | 783,554 | 4,833,717 | 0 | 0 | 5,617,271 |
| Arrow Point Village | 0 | 0 | 0 | 0 | 2,196 | 0 | 0 | 0 | 2,196 |
| Arrow Rock | 0 | 0 | 0 | 0 | 2,913 | 16,231 | 0 | 0 | 19,144 |
| Asbury | 0 | 0 | 0 | 0 | 9,156 | 0 | 0 | 0 | 9,156 |
| Ash Grove | 0 | 0 | 0 | 0 | 46,943 | 126,763 | 4,315 | 0 | 178,021 |
| Ashland | 0 | 0 | 0 | 0 | 52,104 | 302,969 | 0 | 0 | 355,073 |
| Atlanta | 0 | 0 | 0 | 0 | 17,104 | 13,973 | 0 | 0 | 31,077 |
| Augusta | 0 | 0 | 0 | 0 | 10,945 | 70,489 | 0 | 0 | 81,434 |
| Aurora | 0 | 0 | 0 | 0 | 268,800 | 1,189,765 | 0 | 0 | 1,458,565 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|----------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Auxvasse | \$ 0 | 0 | 0 | 0 | 34,167 | 109,631 | 0 | 0 | 143,798 |
| Ava | 0 | 0 | 0 | 0 | 122,269 | 475,776 | 17,310 | 0 | 615,355 |
| Avilla | 0 | 0 | 0 | 0 | 6,076 | 0 | 0 | 0 | 6,076 |
| Avondale | 0 | 0 | 0 | 0 | 22,889 | 18,212 | 0 | 0 | 41,101 |
| Bagnell | 0 | 0 | 0 | 0 | 3,704 | 8,293 | 0 | 0 | 11,997 |
| Bakersfield | 0 | 0 | 0 | 0 | 12,152 | 11,632 | 0 | 0 | 23,784 |
| Baldwin Park | 0 | 0 | 0 | 0 | 4,162 | 0 | 0 | 0 | 4,162 |
| Ballwin | 126,812 | 0 | 0 | 0 | 1,204,629 | 1,381,723 | 0 | 0 | 2,713,164 |
| Baring | 0 | 0 | 0 | 0 | 7,574 | 0 | 0 | 0 | 7,574 |
| Barnard | 0 | 0 | 0 | 0 | 9,738 | 0 | 0 | 0 | 9,738 |
| Barnett | 0 | 0 | 0 | 0 | 8,947 | 0 | 0 | 0 | 8,947 |
| Bates City | 0 | 0 | 0 | 0 | 8,198 | 118,314 | 13,624 | 0 | 140,136 |
| Battlefield | 0 | 0 | 0 | 0 | 63,507 | 57,987 | 0 | 0 | 121,494 |
| Bell City | 0 | 0 | 0 | 0 | 19,518 | 13,860 | 0 | 0 | 33,378 |
| Bella Villa | 3,527 | 0 | 0 | 0 | 33,501 | 45,246 | 3,032 | 0 | 85,306 |
| Belle | 0 | 0 | 0 | 0 | 50,689 | 172,149 | 0 | 0 | 222,838 |
| Bellefontaine Neigh. | 47,915 | 0 | 0 | 0 | 455,159 | 614,729 | 0 | 0 | 1,117,803 |
| Bellerive | 1,043 | 0 | 0 | 0 | 9,905 | 0 | 0 | 0 | 10,948 |
| Bellflower | 0 | 0 | 0 | 0 | 17,188 | 24,723 | 0 | 0 | 41,911 |
| Bell-Nor | 7,938 | 0 | 0 | 0 | 75,409 | 101,846 | 6,825 | 0 | 192,018 |
| Bel-Ridge | 15,049 | 0 | 0 | 0 | 142,952 | 256,584 | 0 | 0 | 414,585 |
| Belton | 0 | 0 | 0 | 0 | 755,130 | 4,171,420 | 0 | 0 | 4,926,550 |
| Benton | 0 | 0 | 0 | 0 | 23,929 | 59,862 | 0 | 0 | 83,791 |
| Benton City | 0 | 0 | 0 | 0 | 5,785 | 0 | 0 | 0 | 5,785 |
| Berger | 0 | 0 | 0 | 0 | 10,279 | 6,862 | 0 | 0 | 17,141 |
| Berkeley | 53,667 | 0 | 0 | 0 | 509,801 | 700,049 | 0 | 0 | 1,263,517 |
| Bernie | 0 | 0 | 0 | 0 | 76,907 | 141,121 | 0 | 0 | 218,028 |
| Bertrand | 0 | 0 | 0 | 0 | 28,798 | 0 | 0 | 0 | 28,798 |
| Bethany | 0 | 0 | 0 | 0 | 125,057 | 795,379 | 0 | 0 | 920,436 |
| Bethel | 0 | 0 | 0 | 0 | 4,869 | 0 | 0 | 0 | 4,869 |
| Beverly Hills | 2,891 | 0 | 0 | 0 | 27,467 | 60,223 | 0 | 0 | 90,581 |
| Bevier | 0 | 0 | 0 | 0 | 26,759 | 56,798 | 0 | 0 | 83,557 |
| Biehle | 0 | 0 | 0 | 0 | 374 | 12,507 | 0 | 0 | 12,881 |
| Big Lake | 0 | 0 | 0 | 0 | 7,075 | 0 | 0 | 0 | 7,075 |
| Bigelow | 0 | 0 | 0 | 0 | 1,332 | 0 | 0 | 0 | 1,332 |
| Billings | 0 | 0 | 0 | 0 | 41,159 | 69,908 | 0 | 0 | 111,067 |
| Birch Tree | 0 | 0 | 0 | 0 | 24,928 | 68,530 | 0 | 0 | 93,458 |
| Birmingham | 0 | 0 | 0 | 0 | 9,239 | 10,433 | 0 | 0 | 19,672 |
| Bismarck | 0 | 0 | 0 | 0 | 65,712 | 132,553 | 0 | 0 | 198,265 |
| Black Jack | 26,860 | 0 | 0 | 0 | 255,150 | 344,601 | 23,091 | 0 | 649,702 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|--------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Blackburn | \$ | 0 | 0 | 0 | 12,818 | 6,698 | 0 | 0 | 19,516 |
| Blackwater | 0 | 0 | 0 | 0 | 9,197 | 4,194 | 0 | 0 | 13,391 |
| Blairstown | 0 | 0 | 0 | 0 | 7,699 | 10,913 | 0 | 0 | 18,612 |
| Bland | 0 | 0 | 0 | 0 | 27,092 | 50,204 | 0 | 0 | 77,296 |
| Blodgett | 0 | 0 | 0 | 0 | 8,406 | 0 | 0 | 0 | 8,406 |
| Bloomfield | 0 | 0 | 0 | 0 | 74,909 | 117,956 | 15,981 | 0 | 208,846 |
| Bloomsdale | 0 | 0 | 0 | 0 | 14,691 | 0 | 0 | 0 | 14,691 |
| Blue Eye | 0 | 0 | 0 | 0 | 5,410 | 0 | 0 | 0 | 5,410 |
| Blue Springs | 0 | 0 | 0 | 0 | 1,668,943 | 8,483,207 | 0 | 0 | 10,152,150 |
| Blythedale | 0 | 0 | 0 | 0 | 8,989 | 0 | 0 | 0 | 8,989 |
| Bogard | 0 | 0 | 0 | 0 | 9,488 | 0 | 0 | 0 | 9,488 |
| Bolckow | 0 | 0 | 0 | 0 | 10,529 | 0 | 0 | 0 | 10,529 |
| Bolivar | 0 | 0 | 0 | 0 | 284,864 | 2,794,608 | 0 | 0 | 3,079,472 |
| Bonne Terre | 0 | 0 | 0 | 0 | 161,097 | 725,530 | 0 | 0 | 886,627 |
| Boonville | 0 | 0 | 0 | 0 | 295,268 | 1,186,878 | 0 | 0 | 1,482,146 |
| Bosworth | 0 | 0 | 0 | 0 | 13,900 | 0 | 0 | 0 | 13,900 |
| Bourbon | 0 | 0 | 0 | 0 | 49,440 | 208,987 | 0 | 0 | 258,427 |
| Bowling Green | 0 | 0 | 0 | 0 | 123,850 | 771,219 | 0 | 0 | 895,069 |
| Bragg City | 0 | 0 | 0 | 0 | 4,869 | 0 | 0 | 0 | 4,869 |
| Brandsville | 0 | 0 | 0 | 0 | 6,950 | 0 | 0 | 0 | 6,950 |
| Branson | 0 | 0 | 0 | 0 | 154,230 | 11,833,597 | 0 | 0 | 11,987,827 |
| Branson West | 0 | 0 | 0 | 0 | 2,618 | 1,289,817 | 0 | 0 | 1,292,435 |
| Brashear | 0 | 0 | 0 | 0 | 13,234 | 0 | 0 | 0 | 13,234 |
| Braymer | 0 | 0 | 0 | 0 | 36,872 | 54,724 | 0 | 0 | 91,596 |
| Breckenridge | 0 | 0 | 0 | 0 | 17,396 | 0 | 0 | 0 | 17,396 |
| Breckenridge Hills | 36,494 | 0 | 0 | 0 | 215,615 | 232,456 | 19,513 | 0 | 504,078 |
| Brentwood | 38,877 | 0 | 0 | 0 | 339,174 | 3,109,644 | 0 | 0 | 3,487,695 |
| Bridgeton | 77,684 | 0 | 0 | 0 | 737,942 | 3,731,252 | 0 | 0 | 4,546,878 |
| Brimson | 0 | 0 | 0 | 0 | 2,996 | 0 | 0 | 0 | 2,996 |
| Bronaugh | 0 | 0 | 0 | 0 | 8,781 | 0 | 0 | 0 | 8,781 |
| Brookfield | 0 | 0 | 0 | 0 | 203,421 | 1,051,249 | 65,358 | 0 | 1,320,028 |
| Brookline | 0 | 0 | 0 | 0 | 11,777 | 18,172 | 0 | 0 | 29,949 |
| Brooklyn Hgts. | 0 | 0 | 0 | 0 | 4,827 | 0 | 0 | 0 | 4,827 |
| Browning | 0 | 0 | 0 | 0 | 13,775 | 9,419 | 2,215 | 0 | 25,409 |
| Brownington | 0 | 0 | 0 | 0 | 3,496 | 0 | 0 | 0 | 3,496 |
| Brumley | 0 | 0 | 0 | 0 | 3,371 | 7,610 | 0 | 0 | 10,981 |
| Brunswick | 0 | 0 | 0 | 0 | 44,696 | 103,763 | 0 | 0 | 148,459 |
| Bucklin | 0 | 0 | 0 | 0 | 25,636 | 32,433 | 11,675 | 0 | 69,744 |
| Buckner | 0 | 0 | 0 | 0 | 120,063 | 229,042 | 4,487 | 0 | 353,592 |
| Buffalo | 0 | 0 | 0 | 0 | 100,462 | 694,932 | 0 | 0 | 795,394 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|----------------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Bull Creek Village | \$ 0 | 0 | 0 | 0 | 6,492 | 4,224 | 0 | 0 | 10,716 |
| Buncheon | 0 | 0 | 0 | 0 | 14,191 | 0 | 0 | 0 | 14,191 |
| Bunker | 0 | 0 | 0 | 0 | 16,230 | 18,373 | 0 | 0 | 34,603 |
| Burgess | 0 | 0 | 0 | 0 | 4,037 | 0 | 0 | 0 | 4,037 |
| Burlington Junct. | 0 | 0 | 0 | 0 | 26,385 | 0 | 0 | 0 | 26,385 |
| Butler | 0 | 0 | 0 | 0 | 170,586 | 812,220 | 0 | 0 | 982,806 |
| Butterfield | 0 | 0 | 0 | 0 | 10,321 | 0 | 0 | 0 | 10,321 |
| Byrnes Mill | 0 | 0 | 0 | 0 | 65,671 | 102,443 | 0 | 0 | 168,114 |
| Cabool | 0 | 0 | 0 | 0 | 83,482 | 381,433 | 0 | 0 | 464,915 |
| Cainsville | 0 | 0 | 0 | 0 | 16,106 | 0 | 0 | 0 | 16,106 |
| Cairo | 0 | 0 | 0 | 0 | 11,736 | 0 | 0 | 0 | 11,736 |
| Caledonia | 0 | 0 | 0 | 0 | 5,909 | 12,293 | 0 | 0 | 18,202 |
| Calhoun | 0 | 0 | 0 | 0 | 18,727 | 16,036 | 0 | 0 | 34,763 |
| California | 0 | 0 | 0 | 0 | 144,201 | 441,538 | 0 | 0 | 585,739 |
| Callao | 0 | 0 | 0 | 0 | 13,817 | 9,785 | 0 | 0 | 23,602 |
| Calverton Park | 6,453 | 0 | 0 | 0 | 61,301 | 0 | 0 | 0 | 67,754 |
| Camden | 0 | 0 | 0 | 0 | 9,905 | 0 | 0 | 0 | 9,905 |
| Camden Point | 0 | 0 | 0 | 0 | 15,523 | 0 | 0 | 0 | 15,523 |
| Camdenton | 0 | 0 | 0 | 0 | 106,580 | 2,058,714 | 0 | 0 | 2,165,294 |
| Cameron | 0 | 0 | 0 | 0 | 282,242 | 1,630,531 | 0 | 0 | 1,912,773 |
| Campbell | 0 | 0 | 0 | 0 | 90,099 | 119,128 | 0 | 0 | 209,227 |
| Canalou | 0 | 0 | 0 | 0 | 13,276 | 0 | 0 | 0 | 13,276 |
| Canton | 0 | 0 | 0 | 0 | 109,160 | 203,566 | 0 | 0 | 312,726 |
| Cape Girardeau | 0 | 0 | 0 | 0 | 1,434,726 | 15,105,109 | 0 | 0 | 16,539,835 |
| Cardwell | 0 | 0 | 0 | 0 | 32,960 | 15,536 | 0 | 0 | 48,496 |
| Carl Junction | 0 | 0 | 0 | 0 | 171,584 | 280,988 | 0 | 0 | 452,572 |
| Carrollton | 0 | 0 | 0 | 0 | 183,362 | 558,315 | 0 | 0 | 741,677 |
| Cartersville | 0 | 0 | 0 | 0 | 83,774 | 113,645 | 6,527 | 0 | 203,946 |
| Carthage | 0 | 0 | 0 | 0 | 447,252 | 3,097,059 | 0 | 0 | 3,544,311 |
| Caruthersville | 0 | 0 | 0 | 0 | 307,504 | 728,488 | 0 | 1,275,397 | 2,311,389 |
| Carytown | 0 | 0 | 0 | 0 | 6,201 | 0 | 0 | 0 | 6,201 |
| Cassville | 0 | 0 | 0 | 0 | 98,672 | 1,104,325 | 0 | 0 | 1,202,997 |
| Calton | 0 | 0 | 0 | 0 | 3,371 | 0 | 0 | 0 | 3,371 |
| Cedar Hill Lakes Center | 0 | 0 | 0 | 0 | 9,447 | 0 | 0 | 0 | 9,447 |
| | | | | | 22,972 | 43,612 | 0 | 0 | 66,584 |
| Centertown | 0 | 0 | 0 | 0 | 14,815 | 23,486 | 0 | 0 | 38,301 |
| Centerville | 0 | 0 | 0 | 0 | 8,906 | 0 | 0 | 0 | 8,906 |
| Centerville | 0 | 0 | 0 | 0 | 8,323 | 10,373 | 0 | 0 | 18,696 |
| Centralia | 0 | 0 | 0 | 0 | 142,078 | 426,962 | 0 | 0 | 569,040 |
| Chaffee | 0 | 0 | 0 | 0 | 127,305 | 241,281 | 0 | 0 | 368,586 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|-------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Chain-O-Lakes | \$ | 0 | 0 | 0 | 4,619 | 0 | 0 | 0 | 4,619 |
| Chain of Rocks | 0 | 0 | 0 | 0 | 2,955 | 0 | 0 | 0 | 2,955 |
| Chamais | 0 | 0 | 0 | 0 | 18,686 | 23,921 | 0 | 0 | 42,607 |
| Champ | 48 | 0 | 0 | 0 | 458 | 0 | 0 | 0 | 506 |
| Charlack | 6,081 | 0 | 0 | 0 | 57,764 | 78,014 | 0 | 0 | 141,859 |
| Charleston | 0 | 0 | 0 | 0 | 211,619 | 800,815 | 0 | 0 | 1,012,434 |
| Chesterfield | 185,377 | 0 | 0 | 0 | 1,760,957 | 4,299,307 | 0 | 0 | 6,245,641 |
| Chilhowee | 0 | 0 | 0 | 0 | 13,941 | 17,474 | 0 | 0 | 31,415 |
| Chillicothe | 0 | 0 | 0 | 0 | 366,183 | 2,816,603 | 0 | 0 | 3,182,786 |
| Chula | 0 | 0 | 0 | 0 | 7,616 | 0 | 0 | 0 | 7,616 |
| Clarence | 0 | 0 | 0 | 0 | 42,698 | 76,602 | 0 | 0 | 119,300 |
| Clark | 0 | 0 | 0 | 0 | 10,695 | 0 | 0 | 0 | 10,695 |
| Clarksburg | 0 | 0 | 0 | 0 | 14,899 | 0 | 0 | 0 | 14,899 |
| Clarksdale | 0 | 0 | 0 | 0 | 11,944 | 0 | 0 | 0 | 11,944 |
| Clarkson Valley | 11,408 | 0 | 0 | 0 | 108,369 | 0 | 0 | 0 | 119,777 |
| Clarksville | 0 | 0 | 0 | 0 | 19,976 | 32,959 | 0 | 0 | 52,935 |
| Clarkton | 0 | 0 | 0 | 0 | 46,319 | 46,217 | 0 | 0 | 92,536 |
| Claycomo | 0 | 0 | 0 | 0 | 69,416 | 0 | 0 | 0 | 69,416 |
| Clayton | 100,967 | 0 | 0 | 0 | 579,550 | 2,692,308 | 0 | 0 | 3,372,825 |
| Clearmont | 0 | 0 | 0 | 0 | 7,283 | 0 | 0 | 0 | 7,283 |
| Cleveland | 0 | 0 | 0 | 0 | 21,058 | 38,926 | 0 | 0 | 59,984 |
| Clever | 0 | 0 | 0 | 0 | 24,137 | 55,857 | 0 | 0 | 79,994 |
| Cliff Village | 0 | 0 | 0 | 0 | 791 | 0 | 0 | 0 | 791 |
| Clifton Hill | 0 | 0 | 0 | 0 | 4,495 | 0 | 0 | 0 | 4,495 |
| Climax Springs | 0 | 0 | 0 | 0 | 3,787 | 2,569 | 0 | 0 | 6,356 |
| Clinton | 0 | 0 | 0 | 0 | 362,188 | 3,426,649 | 201,566 | 0 | 3,990,403 |
| Clyde | 0 | 0 | 0 | 0 | 2,955 | 0 | 0 | 0 | 2,955 |
| Cobalt | 0 | 0 | 0 | 0 | 10,571 | 0 | 0 | 0 | 10,571 |
| Coffey | 0 | 0 | 0 | 0 | 5,452 | 0 | 0 | 0 | 5,452 |
| Cole Camp | 0 | 0 | 0 | 0 | 43,864 | 130,211 | 0 | 0 | 174,075 |
| Collins | 0 | 0 | 0 | 0 | 5,993 | 54,766 | 1,900 | 0 | 62,659 |
| Columbia | 0 | 0 | 0 | 0 | 2,877,068 | 26,101,080 | 0 | 0 | 28,978,148 |
| Commerce | 0 | 0 | 0 | 0 | 7,200 | 0 | 0 | 0 | 7,200 |
| Conception Junct. | 0 | 0 | 0 | 0 | 9,821 | 0 | 0 | 0 | 9,821 |
| Concordia | 0 | 0 | 0 | 0 | 89,891 | 635,825 | 0 | 0 | 725,716 |
| Coney Island | 0 | 0 | 0 | 0 | 3,371 | 0 | 0 | 0 | 3,371 |
| Conway | 0 | 0 | 0 | 0 | 26,177 | 79,504 | 0 | 0 | 105,681 |
| Cool Valley | 6,164 | 0 | 0 | 0 | 58,554 | 0 | 0 | 0 | 64,718 |
| Cooder | 0 | 0 | 0 | 0 | 18,769 | 0 | 0 | 0 | 18,769 |
| Corder | 0 | 0 | 0 | 0 | 20,184 | 17,300 | 1,905 | 0 | 39,389 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|--------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Coming | 0 | 0 | 0 | 0 | 3,662 | 0 | 0 | 0 | 3,662 |
| Cosby | 0 | 0 | 0 | 0 | 5,036 | 0 | 0 | 0 | 5,036 |
| Cottleville | 0 | 0 | 0 | 0 | 21,961 | 189,904 | 0 | 0 | 211,865 |
| Country Club | 0 | 0 | 0 | 0 | 73,037 | 26,653 | 0 | 0 | 99,690 |
| Country Club Hills | 5,905 | 0 | 0 | 0 | 56,099 | 75,766 | 0 | 0 | 137,770 |
| Country Life Acres | 442 | 0 | 0 | 0 | 4,203 | 0 | 0 | 0 | 4,645 |
| Cowgill | 0 | 0 | 0 | 0 | 10,695 | 0 | 0 | 0 | 10,695 |
| Craig | 0 | 0 | 0 | 0 | 14,399 | 12,483 | 0 | 0 | 26,882 |
| Crane | 0 | 0 | 0 | 0 | 50,689 | 139,228 | 16,067 | 0 | 205,984 |
| Creighton | 0 | 0 | 0 | 0 | 12,027 | 11,141 | 0 | 0 | 23,168 |
| Crestwood | 56,208 | 0 | 0 | 0 | 533,939 | 2,371,980 | 0 | 0 | 2,962,127 |
| Creve Coeur | 74,840 | 0 | 0 | 0 | 710,933 | 2,447,039 | 0 | 0 | 3,232,812 |
| Crocker | 0 | 0 | 0 | 0 | 44,821 | 96,496 | 0 | 0 | 141,317 |
| Cross Timbers | 0 | 0 | 0 | 0 | 6,991 | 0 | 0 | 0 | 6,991 |
| Crystal City | 0 | 0 | 0 | 0 | 170,128 | 1,095,924 | 0 | 0 | 1,266,052 |
| Crystal Lake Park | 2,225 | 0 | 0 | 0 | 21,141 | 28,553 | 0 | 0 | 51,919 |
| Crystal Lakes | 0 | 0 | 0 | 0 | 10,612 | 3,652 | 0 | 0 | 14,264 |
| Cuba | 0 | 0 | 0 | 0 | 105,581 | 814,641 | 0 | 0 | 920,222 |
| Curryville | 0 | 0 | 0 | 0 | 10,862 | 0 | 0 | 0 | 10,862 |
| Dadeville | 0 | 0 | 0 | 0 | 9,156 | 0 | 0 | 0 | 9,156 |
| Dalton | 0 | 0 | 0 | 0 | 1,581 | 0 | 0 | 0 | 1,581 |
| Dardene Prairie | 0 | 0 | 0 | 0 | 39,764 | 0 | 0 | 0 | 39,764 |
| Darlington | 0 | 0 | 0 | 0 | 4,328 | 0 | 0 | 0 | 4,328 |
| De Soto | 0 | 0 | 0 | 0 | 249,407 | 1,193,990 | 0 | 0 | 1,443,397 |
| De Witt | 0 | 0 | 0 | 0 | 5,202 | 0 | 0 | 0 | 5,202 |
| Dearborn | 0 | 0 | 0 | 0 | 20,017 | 29,877 | 0 | 0 | 49,894 |
| Deepwater | 0 | 0 | 0 | 0 | 18,353 | 14,374 | 0 | 0 | 32,727 |
| Deerfield | 0 | 0 | 0 | 0 | 3,537 | 0 | 0 | 0 | 3,537 |
| DeKalb | 0 | 0 | 0 | 0 | 9,239 | 0 | 0 | 0 | 9,239 |
| Dellwood | 22,978 | 0 | 0 | 0 | 218,278 | 521,643 | 0 | 0 | 762,899 |
| Delta | 0 | 0 | 0 | 0 | 18,727 | 39,777 | 0 | 0 | 58,504 |
| Dennis Acres | 0 | 0 | 0 | 0 | 6,534 | 0 | 0 | 0 | 6,534 |
| Denver | 0 | 0 | 0 | 0 | 2,206 | 0 | 0 | 0 | 2,206 |
| Des Arc | 0 | 0 | 0 | 0 | 7,200 | 0 | 0 | 0 | 7,200 |
| Des Peres | 38,023 | 0 | 0 | 0 | 361,189 | 1,857,419 | 139,738 | 0 | 2,396,369 |
| Desloge | 0 | 0 | 0 | 0 | 172,708 | 1,238,451 | 0 | 0 | 1,411,159 |
| Dexter | 0 | 0 | 0 | 0 | 312,373 | 1,559,269 | 0 | 0 | 1,871,642 |
| Diamond | 0 | 0 | 0 | 0 | 32,253 | 48,451 | 0 | 0 | 80,704 |
| Diehlstadt | 0 | 0 | 0 | 0 | 6,034 | 0 | 0 | 0 | 6,034 |
| Diggins | 0 | 0 | 0 | 0 | 10,737 | 23,936 | 0 | 0 | 34,673 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|-------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Dixon | \$ | 0 | 0 | 0 | 65,962 | 199,414 | 0 | 0 | 265,376 |
| Doniphan | 0 | 0 | 0 | 0 | 71,289 | 606,876 | 0 | 0 | 678,165 |
| Doolittle | 0 | 0 | 0 | 0 | 24,928 | 23,932 | 0 | 0 | 48,860 |
| Dover | 0 | 0 | 0 | 0 | 4,786 | 0 | 0 | 0 | 4,786 |
| Downing | 0 | 0 | 0 | 0 | 14,940 | 0 | 0 | 0 | 14,940 |
| Drexel | 0 | 0 | 0 | 0 | 38,953 | 136,671 | 0 | 0 | 175,624 |
| Dudley | 0 | 0 | 0 | 0 | 11,278 | 29,810 | 0 | 0 | 41,088 |
| Duenweg | 0 | 0 | 0 | 0 | 39,119 | 72,704 | 0 | 0 | 111,823 |
| Duquesne | 0 | 0 | 0 | 0 | 51,147 | 135,034 | 0 | 0 | 186,181 |
| Dutchtown | 0 | 0 | 0 | 0 | 207 | 1,540 | 0 | 0 | 1,747 |
| Eagleville | 0 | 0 | 0 | 0 | 11,444 | 130,695 | 0 | 0 | 142,139 |
| East Lynne | 0 | 0 | 0 | 0 | 12,027 | 10,923 | 0 | 0 | 22,950 |
| East Prairie | 0 | 0 | 0 | 0 | 142,162 | 186,569 | 0 | 0 | 328,731 |
| Easton | 0 | 0 | 0 | 0 | 9,655 | 8,493 | 0 | 0 | 18,148 |
| Edgar Springs | 0 | 0 | 0 | 0 | 8,947 | 11,647 | 0 | 0 | 20,594 |
| Edgerton | 0 | 0 | 0 | 0 | 23,513 | 24,541 | 0 | 0 | 48,054 |
| Edina | 0 | 0 | 0 | 0 | 53,394 | 125,618 | 0 | 0 | 179,012 |
| Edmundson | 4,867 | 0 | 0 | 0 | 46,236 | 384,132 | 5,357 | 0 | 440,592 |
| El Dorado Springs | 0 | 0 | 0 | 0 | 159,391 | 572,690 | 0 | 0 | 732,081 |
| Eldon | 0 | 0 | 0 | 0 | 183,903 | 1,470,734 | 0 | 0 | 1,654,637 |
| Ellington | 0 | 0 | 0 | 0 | 41,367 | 294,485 | 0 | 0 | 335,852 |
| Ellisville | 34,167 | 0 | 0 | 0 | 324,566 | 1,462,678 | 0 | 0 | 1,821,411 |
| Elsinore | 0 | 0 | 0 | 0 | 16,855 | 44,637 | 0 | 0 | 61,492 |
| Elmer | 0 | 0 | 0 | 0 | 3,787 | 0 | 0 | 0 | 3,787 |
| Elmira | 0 | 0 | 0 | 0 | 2,913 | 0 | 0 | 0 | 2,913 |
| Elmo | 0 | 0 | 0 | 0 | 7,449 | 0 | 0 | 0 | 7,449 |
| Elsberry | 0 | 0 | 0 | 0 | 78,988 | 217,988 | 9,741 | 0 | 306,717 |
| Elvins | 0 | 0 | 0 | 0 | 0 | 16 | 0 | 0 | 16 |
| Emerald Beach | 0 | 0 | 0 | 0 | 7,158 | 0 | 0 | 0 | 7,158 |
| Eminence | 0 | 0 | 0 | 0 | 24,221 | 93,459 | 0 | 0 | 117,680 |
| Emma | 0 | 0 | 0 | 0 | 8,074 | 11,679 | 0 | 0 | 19,753 |
| Eolia | 0 | 0 | 0 | 0 | 16,272 | 24,417 | 0 | 0 | 40,689 |
| Essex | 0 | 0 | 0 | 0 | 22,098 | 15,863 | 0 | 0 | 37,961 |
| Esther | 0 | 0 | 0 | 0 | 0 | 2,829 | 0 | 0 | 2,829 |
| Ethel | 0 | 0 | 0 | 0 | 4,162 | 0 | 0 | 0 | 4,162 |
| Eureka | 20,569 | 0 | 0 | 0 | 195,389 | 1,007,126 | 0 | 0 | 1,223,084 |
| Everton | 0 | 0 | 0 | 0 | 13,525 | 11,947 | 0 | 0 | 25,472 |
| Ewing | 0 | 0 | 0 | 0 | 19,268 | 28,295 | 0 | 0 | 47,563 |
| Excelsior Estates | 0 | 0 | 0 | 0 | 11,403 | 0 | 0 | 0 | 11,403 |
| Excelsior Springs | 0 | 0 | 0 | 0 | 431,687 | 2,736,726 | 210,090 | 0 | 3,378,503 |

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001**

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|-------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Exeter | \$ | 0 | 0 | 0 | 24,845 | 18,778 | 0 | 0 | 43,623 |
| Fair Grove | 0 | 0 | 0 | 0 | 38,245 | 161,754 | 0 | 0 | 199,999 |
| Fair Play | 0 | 0 | 0 | 0 | 18,394 | 19,608 | 0 | 0 | 38,002 |
| Fairfax | 0 | 0 | 0 | 0 | 29,090 | 37,881 | 0 | 0 | 66,971 |
| Fairview | 0 | 0 | 0 | 0 | 12,402 | 9,867 | 0 | 0 | 22,269 |
| Farber | 0 | 0 | 0 | 0 | 17,396 | 20,968 | 0 | 0 | 38,364 |
| Farley | 0 | 0 | 0 | 0 | 9,031 | 0 | 0 | 0 | 9,031 |
| Farmington | 0 | 0 | 0 | 0 | 482,584 | 3,878,555 | 0 | 0 | 4,361,139 |
| Fayette | 0 | 0 | 0 | 0 | 120,188 | 177,648 | 0 | 0 | 297,836 |
| Fenton | 15,219 | 0 | 0 | 0 | 144,575 | 2,455,814 | 0 | 0 | 2,615,608 |
| Ferguson | 97,652 | 0 | 0 | 0 | 927,630 | 1,396,409 | 0 | 0 | 2,421,691 |
| Ferrelview | 0 | 0 | 0 | 0 | 21,474 | 21,182 | 0 | 0 | 42,656 |
| Festus | 0 | 0 | 0 | 0 | 337,301 | 3,910,511 | 0 | 0 | 4,247,812 |
| Fidelity | 0 | 0 | 0 | 0 | 9,780 | 0 | 0 | 0 | 9,780 |
| Fillmore | 0 | 0 | 0 | 0 | 10,654 | 0 | 0 | 0 | 10,654 |
| Fisk | 0 | 0 | 0 | 0 | 17,562 | 44,547 | 0 | 0 | 62,109 |
| Flat River | 0 | 0 | 0 | 0 | 0 | 163 | 0 | 0 | 163 |
| Fleming | 0 | 0 | 0 | 0 | 5,410 | 0 | 0 | 0 | 5,410 |
| Flemington | 0 | 0 | 0 | 0 | 5,868 | 0 | 0 | 0 | 5,868 |
| Flint Hill | 0 | 0 | 0 | 0 | 9,530 | 105,720 | 0 | 0 | 115,250 |
| Flordell Hills | 4,245 | 0 | 0 | 0 | 40,326 | 54,464 | 3,650 | 0 | 102,685 |
| Florissant | 236,450 | 0 | 0 | 0 | 2,246,121 | 4,549,417 | 0 | 0 | 7,031,988 |
| Foley | 0 | 0 | 0 | 0 | 8,698 | 12,497 | 0 | 0 | 21,195 |
| Fordland | 0 | 0 | 0 | 0 | 21,765 | 32,083 | 0 | 0 | 53,848 |
| Forest City | 0 | 0 | 0 | 0 | 15,814 | 12,854 | 0 | 0 | 28,668 |
| Foristell | 0 | 0 | 0 | 0 | 6,053 | 185,708 | 28,831 | 0 | 220,592 |
| Forsyth | 0 | 0 | 0 | 0 | 48,899 | 416,581 | 0 | 0 | 465,480 |
| Fortescue | 0 | 0 | 0 | 0 | 1,914 | 0 | 0 | 0 | 1,914 |
| Foster | 0 | 0 | 0 | 0 | 6,700 | 0 | 0 | 0 | 6,700 |
| Fountain N' Lakes | 0 | 0 | 0 | 0 | 2,955 | 0 | 0 | 0 | 2,955 |
| Four Seasons | 0 | 0 | 0 | 0 | 33,501 | 162,119 | 0 | 0 | 195,620 |
| Frankford | 0 | 0 | 0 | 0 | 16,480 | 10,044 | 0 | 0 | 26,524 |
| Franklin | 0 | 0 | 0 | 0 | 7,533 | 13,504 | 0 | 0 | 21,037 |
| Fredericktown | 0 | 0 | 0 | 0 | 164,385 | 663,668 | 0 | 0 | 828,053 |
| Freeburg | 0 | 0 | 0 | 0 | 18,561 | 139,210 | 0 | 0 | 157,771 |
| Freeman | 0 | 0 | 0 | 0 | 19,976 | 33,032 | 0 | 0 | 53,008 |
| Freistatt | 0 | 0 | 0 | 0 | 6,908 | 0 | 0 | 0 | 6,908 |
| Fremont Hills | 0 | 0 | 0 | 0 | 8,893 | 16,677 | 2,014 | 0 | 27,584 |
| Frohna | 0 | 0 | 0 | 0 | 10,238 | 0 | 0 | 0 | 10,238 |
| Frontenac | 14,943 | 0 | 0 | 0 | 141,954 | 770,009 | 0 | 0 | 926,906 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i,j) | Riverboat Gaming Taxes & Fees (i,j) | Total Memorandum (Only) |
|-------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|--------------------------------------|--|-------------------------------|
| Fulton | \$ | 0 | 0 | 0 | 417,537 | 2,437,721 | 0 | 0 | 2,855,258 |
| Gainesville | 0 | 0 | 0 | 0 | 27,425 | 156,176 | 0 | 0 | 183,601 |
| Galena | 0 | 0 | 0 | 0 | 16,688 | 24,508 | 0 | 0 | 41,196 |
| Gallatin | 0 | 0 | 0 | 0 | 77,573 | 121,651 | 8,357 | 0 | 207,581 |
| Galt | 0 | 0 | 0 | 0 | 12,318 | 0 | 0 | 0 | 12,318 |
| Garden City | 0 | 0 | 0 | 0 | 50,980 | 133,674 | 0 | 0 | 184,654 |
| Gasconade | 0 | 0 | 0 | 0 | 10,529 | 4,374 | 0 | 0 | 14,903 |
| Gentry | 0 | 0 | 0 | 0 | 4,203 | 0 | 0 | 0 | 4,203 |
| Gerald | 0 | 0 | 0 | 0 | 36,955 | 159,821 | 0 | 0 | 196,776 |
| Gerster | 0 | 0 | 0 | 0 | 1,665 | 591 | 0 | 0 | 2,256 |
| Gibbs | 0 | 0 | 0 | 0 | 3,704 | 0 | 0 | 0 | 3,704 |
| Gideon | 0 | 0 | 0 | 0 | 45,944 | 40,371 | 0 | 0 | 86,315 |
| Gilliam | 0 | 0 | 0 | 0 | 8,823 | 3,775 | 0 | 0 | 12,598 |
| Gilman City | 0 | 0 | 0 | 0 | 16,355 | 15,940 | 0 | 0 | 32,295 |
| Gladstone | 0 | 0 | 0 | 0 | 1,092,140 | 6,742,958 | 0 | 0 | 7,835,098 |
| Glasgow | 0 | 0 | 0 | 0 | 53,893 | 191,811 | 0 | 0 | 245,704 |
| Glen Echo Park | 955 | 0 | 0 | 0 | 9,072 | 0 | 0 | 0 | 10,027 |
| Glenaire | 0 | 0 | 0 | 0 | 24,845 | 0 | 0 | 0 | 24,845 |
| Glenallen | 0 | 0 | 0 | 0 | 3,995 | 0 | 0 | 0 | 3,995 |
| Glendale | 26,045 | 0 | 0 | 0 | 247,410 | 463,898 | 22,391 | 0 | 759,744 |
| Glenwood | 0 | 0 | 0 | 0 | 8,115 | 0 | 0 | 0 | 8,115 |
| Golden City | 0 | 0 | 0 | 0 | 33,043 | 71,156 | 0 | 0 | 104,199 |
| Goodman | 0 | 0 | 0 | 0 | 45,529 | 56,340 | 0 | 0 | 101,869 |
| Gordonville | 0 | 0 | 0 | 0 | 14,358 | 0 | 0 | 0 | 14,358 |
| Gower | 0 | 0 | 0 | 0 | 51,979 | 94,692 | 14,278 | 0 | 160,949 |
| Graham | 0 | 0 | 0 | 0 | 8,490 | 0 | 0 | 0 | 8,490 |
| Grain Valley | 0 | 0 | 0 | 0 | 82,512 | 858,913 | 0 | 0 | 941,425 |
| Granby | 0 | 0 | 0 | 0 | 80,944 | 227,058 | 0 | 0 | 308,002 |
| Grand Falls Plaza | 0 | 0 | 0 | 0 | 5,077 | 0 | 0 | 0 | 5,077 |
| Grand Pass | 0 | 0 | 0 | 0 | 2,206 | 0 | 0 | 0 | 2,206 |
| Grandin | 0 | 0 | 0 | 0 | 9,697 | 3,932 | 0 | 0 | 13,629 |
| Grandview | 0 | 0 | 0 | 0 | 1,039,287 | 5,766,149 | 0 | 0 | 6,805,436 |
| Granger | 0 | 0 | 0 | 0 | 2,622 | 0 | 0 | 0 | 2,622 |
| Grant City | 0 | 0 | 0 | 0 | 41,533 | 56,703 | 0 | 0 | 98,236 |
| Grantwood | 3,960 | 0 | 0 | 0 | 37,621 | 50,811 | 3,405 | 0 | 95,797 |
| Gravois Mills | 0 | 0 | 0 | 0 | 4,203 | 42,773 | 0 | 0 | 46,976 |
| Green Castle | 0 | 0 | 0 | 0 | 10,571 | 0 | 0 | 0 | 10,571 |
| Green City | 0 | 0 | 0 | 0 | 27,925 | 72,949 | 0 | 0 | 100,874 |
| Green Park | 10,243 | 0 | 0 | 0 | 97,299 | 0 | 0 | 0 | 107,542 |
| Green Ridge | 0 | 0 | 0 | 0 | 18,811 | 26,878 | 0 | 0 | 45,689 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|---------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Greendale | \$ 3,277 | 0 | 0 | 0 | 31,129 | 0 | 0 | 0 | 34,406 |
| Greenfield | 0 | 0 | 0 | 0 | 58,929 | 112,414 | 0 | 0 | 171,343 |
| Greentop | 0 | 0 | 0 | 0 | 17,687 | 20,956 | 0 | 0 | 38,643 |
| Greenville | 0 | 0 | 0 | 0 | 18,186 | 74,007 | 0 | 0 | 92,193 |
| Greenwood | 0 | 0 | 0 | 0 | 64,886 | 488,341 | 0 | 0 | 553,227 |
| Guilford | 0 | 0 | 0 | 0 | 3,870 | 0 | 0 | 0 | 3,870 |
| Gunn City | 0 | 0 | 0 | 0 | 2,705 | 0 | 0 | 0 | 2,705 |
| Hale | 0 | 0 | 0 | 0 | 19,976 | 40,993 | 0 | 0 | 60,969 |
| Halfway | 0 | 0 | 0 | 0 | 7,116 | 0 | 0 | 0 | 7,116 |
| Hallsville | 0 | 0 | 0 | 0 | 38,162 | 51,026 | 0 | 0 | 89,188 |
| Halltown | 0 | 0 | 0 | 0 | 6,700 | 0 | 0 | 0 | 6,700 |
| Hamilton | 0 | 0 | 0 | 0 | 72,288 | 177,216 | 0 | 0 | 249,504 |
| Hanley Hills | 10,186 | 0 | 0 | 0 | 96,758 | 0 | 0 | 0 | 106,944 |
| Hannibal | 0 | 0 | 0 | 0 | 749,262 | 4,484,882 | 0 | 0 | 5,234,144 |
| Hardin | 0 | 0 | 0 | 0 | 24,887 | 18,312 | 0 | 0 | 43,199 |
| Harris | 0 | 0 | 0 | 0 | 4,245 | 0 | 0 | 0 | 4,245 |
| Harrisburg | 0 | 0 | 0 | 0 | 7,033 | 18,140 | 0 | 0 | 25,173 |
| Harrisonville | 0 | 0 | 0 | 0 | 320,280 | 3,263,616 | 0 | 0 | 3,583,896 |
| Hartsburg | 0 | 0 | 0 | 0 | 5,452 | 2,896 | 0 | 0 | 8,348 |
| Hartville | 0 | 0 | 0 | 0 | 22,431 | 100,548 | 0 | 0 | 122,979 |
| Harwood | 0 | 0 | 0 | 0 | 3,704 | 0 | 0 | 0 | 3,704 |
| Hawk Point | 0 | 0 | 0 | 0 | 19,643 | 35,978 | 0 | 0 | 55,621 |
| Hayti | 0 | 0 | 0 | 0 | 136,502 | 578,357 | 0 | 0 | 714,859 |
| Hayti Heights | 0 | 0 | 0 | 0 | 37,163 | 20,720 | 0 | 0 | 57,883 |
| Haywood City | 0 | 0 | 0 | 0 | 10,945 | 0 | 0 | 0 | 10,945 |
| Hazelwood | 117,537 | 0 | 0 | 0 | 1,116,527 | 1,508,140 | 454,501 | 0 | 3,196,705 |
| Henrietta | 0 | 0 | 0 | 0 | 17,146 | 20,684 | 0 | 0 | 37,830 |
| Herculaneum | 0 | 0 | 0 | 0 | 94,178 | 463,454 | 0 | 0 | 557,632 |
| Hermann | 0 | 0 | 0 | 0 | 114,612 | 656,516 | 0 | 0 | 771,128 |
| Hermitage | 0 | 0 | 0 | 0 | 21,308 | 138,851 | 5,188 | 0 | 165,347 |
| Higbee | 0 | 0 | 0 | 0 | 26,593 | 26,364 | 0 | 0 | 52,957 |
| Higginsville | 0 | 0 | 0 | 0 | 195,306 | 1,030,279 | 0 | 0 | 1,225,585 |
| High Hill | 0 | 0 | 0 | 0 | 8,490 | 10,670 | 0 | 0 | 19,160 |
| Highlandville | 0 | 0 | 0 | 0 | 30,047 | 20,830 | 0 | 0 | 50,877 |
| Hillsboro | 0 | 0 | 0 | 0 | 67,627 | 337,654 | 0 | 0 | 405,281 |
| Hillsdale | 8,534 | 0 | 0 | 0 | 81,069 | 109,490 | 0 | 0 | 199,093 |
| Hoberg | 0 | 0 | 0 | 0 | 2,580 | 0 | 0 | 0 | 2,580 |
| Holcomb | 0 | 0 | 0 | 0 | 22,098 | 36,024 | 0 | 0 | 58,122 |
| Holden | 0 | 0 | 0 | 0 | 99,422 | 334,584 | 14,627 | 0 | 448,633 |
| Holland | 0 | 0 | 0 | 0 | 9,863 | 0 | 0 | 0 | 9,863 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Holiday | 0 | 0 | 0 | 0 | 5,785 | 0 | 0 | 0 | 5,785 |
| Hollister | 0 | 0 | 0 | 0 | 109,368 | 1,125,957 | 0 | 0 | 1,235,325 |
| Holt | 0 | 0 | 0 | 0 | 12,943 | 98,634 | 0 | 0 | 111,577 |
| Holts Summit | 0 | 0 | 0 | 0 | 95,385 | 476,182 | 27,898 | 0 | 599,465 |
| Honestead | 0 | 0 | 0 | 0 | 7,366 | 0 | 0 | 0 | 7,366 |
| Honestown | 0 | 0 | 0 | 0 | 9,572 | 1,925 | 0 | 0 | 11,497 |
| Hopkins | 0 | 0 | 0 | 0 | 23,929 | 0 | 0 | 0 | 23,929 |
| Hornersville | 0 | 0 | 0 | 0 | 26,177 | 33,469 | 0 | 0 | 59,646 |
| Houston | 0 | 0 | 0 | 0 | 88,144 | 592,099 | 0 | 0 | 680,243 |
| Houston Lake | 0 | 0 | 0 | 0 | 12,610 | 0 | 0 | 0 | 12,610 |
| Houstonia | 0 | 0 | 0 | 0 | 11,777 | 0 | 0 | 0 | 11,777 |
| Howardville | 0 | 0 | 0 | 0 | 18,311 | 3,433 | 849 | 0 | 22,593 |
| Hughesville | 0 | 0 | 0 | 0 | 7,241 | 0 | 0 | 0 | 7,241 |
| Humansville | 0 | 0 | 0 | 0 | 45,112 | 88,524 | 0 | 0 | 133,636 |
| Hume | 0 | 0 | 0 | 0 | 11,944 | 0 | 0 | 0 | 11,944 |
| Humphreys | 0 | 0 | 0 | 0 | 4,078 | 0 | 0 | 0 | 4,078 |
| Hunnewell | 0 | 0 | 0 | 0 | 9,114 | 5,736 | 0 | 0 | 14,850 |
| Hunteigh | 1,709 | 0 | 0 | 0 | 16,230 | 0 | 0 | 0 | 17,939 |
| Huntsville | 0 | 0 | 0 | 0 | 65,213 | 64,702 | 0 | 0 | 129,915 |
| Hurland | 0 | 0 | 0 | 0 | 8,823 | 0 | 0 | 0 | 8,823 |
| Hurley | 0 | 0 | 0 | 0 | 5,077 | 3,245 | 0 | 0 | 8,322 |
| Iatan | 0 | 0 | 0 | 0 | 1,956 | 0 | 0 | 0 | 1,956 |
| Iberia | 0 | 0 | 0 | 0 | 27,051 | 126,456 | 0 | 0 | 153,507 |
| Illmo-Scott City | 0 | 0 | 0 | 0 | 0 | 14 | 0 | 0 | 14 |
| Independence | 0 | 0 | 0 | 0 | 4,673,565 | 25,763,382 | 0 | 0 | 30,436,947 |
| Indian Point | 0 | 0 | 0 | 0 | 18,103 | 182,873 | 0 | 0 | 200,976 |
| Innsbrook | 0 | 0 | 0 | 0 | 10,061 | 18,044 | 0 | 0 | 28,105 |
| Ionia | 0 | 0 | 0 | 0 | 5,244 | 0 | 0 | 0 | 5,244 |
| Iron Mtn. Lake | 0 | 0 | 0 | 0 | 26,301 | 0 | 0 | 0 | 26,301 |
| Irondale | 0 | 0 | 0 | 0 | 19,726 | 0 | 0 | 0 | 19,726 |
| Ironton | 0 | 0 | 0 | 0 | 64,048 | 387,797 | 0 | 0 | 451,845 |
| Jackson | 0 | 0 | 0 | 0 | 385,201 | 2,440,938 | 0 | 0 | 2,826,139 |
| Jacksonville | 0 | 0 | 0 | 0 | 4,786 | 0 | 0 | 0 | 4,786 |
| Jameson | 0 | 0 | 0 | 0 | 6,201 | 0 | 0 | 0 | 6,201 |
| Jamesport | 0 | 0 | 0 | 0 | 23,721 | 54,006 | 0 | 0 | 77,727 |
| Jamestown | 0 | 0 | 0 | 0 | 12,402 | 0 | 0 | 0 | 12,402 |
| Jasper | 0 | 0 | 0 | 0 | 41,367 | 121,304 | 0 | 0 | 162,671 |
| Jefferson City | 0 | 0 | 0 | 0 | 1,478,090 | 12,006,927 | 0 | 0 | 13,485,017 |
| Jennings | 69,399 | 0 | 0 | 0 | 659,246 | 1,052,400 | 0 | 0 | 1,781,045 |
| Jerico Springs | 0 | 0 | 0 | 0 | 10,279 | 0 | 0 | 0 | 10,279 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|-----------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Jonesburg | \$ | 0 | 0 | 0 | 26,218 | 96,250 | 0 | 0 | 122,468 |
| Joplin | 0 | 0 | 0 | 0 | 1,713,556 | 15,472,037 | 0 | 0 | 17,185,593 |
| Josephville | 0 | 0 | 0 | 0 | 9,114 | 2,822 | 0 | 0 | 11,936 |
| Junction City | 0 | 0 | 0 | 0 | 13,567 | 0 | 0 | 0 | 13,567 |
| Kahoka | 0 | 0 | 0 | 0 | 91,348 | 160,755 | 0 | 0 | 252,103 |
| Kansas City | 0 | 0 | 0 | 0 | 18,096,024 | 106,504,536 | 24,185,152 | 18,198,717 | 166,984,429 |
| Keamey | 0 | 0 | 0 | 0 | 140,955 | 1,379,344 | 0 | 0 | 1,520,299 |
| Kelso | 0 | 0 | 0 | 0 | 21,890 | 38,588 | 0 | 0 | 60,478 |
| Kennett | 0 | 0 | 0 | 0 | 455,325 | 1,177,469 | 0 | 0 | 1,632,794 |
| Keytesville | 0 | 0 | 0 | 0 | 23,472 | 0 | 0 | 0 | 23,472 |
| Kidder | 0 | 0 | 0 | 0 | 10,030 | 22,957 | 0 | 0 | 32,987 |
| Kimberling City | 0 | 0 | 0 | 0 | 66,170 | 596,160 | 0 | 0 | 662,330 |
| Kimmswick | 0 | 0 | 0 | 0 | 5,618 | 74,998 | 0 | 0 | 80,616 |
| King City | 0 | 0 | 0 | 0 | 41,034 | 88,851 | 0 | 0 | 129,885 |
| Kingdom City | 0 | 0 | 0 | 0 | 4,661 | 334,364 | 0 | 0 | 339,025 |
| Kingston | 0 | 0 | 0 | 0 | 11,611 | 0 | 0 | 0 | 11,611 |
| Kingsville | 0 | 0 | 0 | 0 | 11,611 | 0 | 0 | 0 | 11,611 |
| Kinloch | 11,837 | 0 | 0 | 0 | 112,447 | 151,870 | 0 | 0 | 276,154 |
| Kirksville | 0 | 0 | 0 | 0 | 713,805 | 4,688,877 | 0 | 0 | 5,402,682 |
| Kirkwood | 124,061 | 0 | 0 | 0 | 1,178,494 | 3,989,194 | 106,655 | 0 | 5,398,404 |
| Knob Noster | 0 | 0 | 0 | 0 | 94,095 | 280,952 | 21,725 | 0 | 396,772 |
| Knox City | 0 | 0 | 0 | 0 | 10,903 | 0 | 0 | 0 | 10,903 |
| Koshkorumg | 0 | 0 | 0 | 0 | 8,240 | 5,133 | 0 | 0 | 13,373 |
| La Belle | 0 | 0 | 0 | 0 | 31,004 | 37,427 | 0 | 0 | 68,431 |
| La Grange | 0 | 0 | 0 | 0 | 45,861 | 36,758 | 0 | 0 | 82,619 |
| La Monte | 0 | 0 | 0 | 0 | 41,408 | 71,564 | 0 | 0 | 112,972 |
| La Plata | 0 | 0 | 0 | 0 | 58,305 | 77,654 | 0 | 0 | 135,959 |
| La Russell | 0 | 0 | 0 | 0 | 4,744 | 0 | 0 | 0 | 4,744 |
| Ladede | 0 | 0 | 0 | 0 | 17,063 | 0 | 0 | 0 | 17,063 |
| Ladonia | 0 | 0 | 0 | 0 | 24,179 | 23,604 | 0 | 0 | 47,783 |
| Ladue | 38,531 | 0 | 0 | 0 | 366,016 | 829,386 | 0 | 0 | 1,233,933 |
| Lake Annette | 0 | 0 | 0 | 0 | 6,534 | 0 | 0 | 0 | 6,534 |
| Lake Latayette | 0 | 0 | 0 | 0 | 11,112 | 0 | 0 | 0 | 11,112 |
| Lake Lotawana | 0 | 0 | 0 | 0 | 89,101 | 0 | 0 | 0 | 89,101 |
| Lake Mykee | 0 | 0 | 0 | 0 | 10,695 | 0 | 0 | 0 | 10,695 |
| Lake Ozark | 0 | 0 | 0 | 0 | 47,526 | 884,167 | 0 | 0 | 931,693 |
| Lake St. Louis | 0 | 0 | 0 | 0 | 313,621 | 736,389 | 0 | 0 | 1,050,010 |
| Lake Tapawingo | 0 | 0 | 0 | 0 | 34,874 | 0 | 0 | 0 | 34,874 |
| Lake Waukomis | 0 | 0 | 0 | 0 | 42,740 | 0 | 0 | 0 | 42,740 |
| Lake Winnebago | 0 | 0 | 0 | 0 | 31,129 | 0 | 0 | 0 | 31,129 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|---------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Lakeshire | \$ 6,427 | 0 | 0 | 0 | 61,051 | 0 | 0 | 0 | 67,478 |
| Lakeside | 0 | 0 | 0 | 0 | 1,581 | 514 | 0 | 0 | 2,095 |
| Lamar | 0 | 0 | 0 | 0 | 173,457 | 976,498 | 0 | 0 | 1,149,955 |
| Lamar Hgts. | 0 | 0 | 0 | 0 | 7,324 | 0 | 0 | 0 | 7,324 |
| Lanagan | 0 | 0 | 0 | 0 | 20,850 | 16,593 | 0 | 0 | 37,443 |
| Lancaster | 0 | 0 | 0 | 0 | 32,669 | 63,862 | 0 | 0 | 96,531 |
| Laredo | 0 | 0 | 0 | 0 | 8,531 | 0 | 0 | 0 | 8,531 |
| Lathrop | 0 | 0 | 0 | 0 | 74,660 | 179,491 | 0 | 0 | 254,151 |
| Latour | 0 | 0 | 0 | 0 | 3,621 | 0 | 0 | 0 | 3,621 |
| Laurie | 0 | 0 | 0 | 0 | 21,099 | 569,307 | 0 | 0 | 590,406 |
| Lawson | 0 | 0 | 0 | 0 | 78,072 | 257,537 | 0 | 0 | 335,609 |
| Leadington | 0 | 0 | 0 | 0 | 8,365 | 355,373 | 15,406 | 0 | 379,144 |
| Leadwood | 0 | 0 | 0 | 0 | 51,896 | 36,827 | 0 | 0 | 88,723 |
| Leasburg | 0 | 0 | 0 | 0 | 12,027 | 0 | 0 | 0 | 12,027 |
| Leawood | 0 | 0 | 0 | 0 | 30,630 | 0 | 0 | 0 | 30,630 |
| Lebanon | 0 | 0 | 0 | 0 | 415,457 | 5,143,433 | 0 | 0 | 5,558,890 |
| Lee's Summit | 0 | 0 | 0 | 0 | 1,931,751 | 18,333,620 | 0 | 0 | 20,265,371 |
| Leeton | 0 | 0 | 0 | 0 | 26,301 | 39,774 | 0 | 0 | 66,075 |
| Leonard | 0 | 0 | 0 | 0 | 3,745 | 0 | 0 | 0 | 3,745 |
| Leslie | 0 | 0 | 0 | 0 | 5,577 | 0 | 0 | 0 | 5,577 |
| Levasy | 0 | 0 | 0 | 0 | 11,611 | 5,346 | 0 | 0 | 16,957 |
| Lewis & Clark | 0 | 0 | 0 | 0 | 5,909 | 0 | 0 | 0 | 5,909 |
| Lewistown | 0 | 0 | 0 | 0 | 18,852 | 0 | 0 | 0 | 18,852 |
| Lexington | 0 | 0 | 0 | 0 | 202,256 | 768,823 | 0 | 0 | 971,079 |
| Liberal | 0 | 0 | 0 | 0 | 28,466 | 28,786 | 0 | 0 | 57,252 |
| Liberty | 0 | 0 | 0 | 0 | 851,430 | 5,064,600 | 0 | 0 | 5,916,030 |
| Licking | 0 | 0 | 0 | 0 | 55,267 | 307,636 | 0 | 0 | 362,903 |
| Lilbourn | 0 | 0 | 0 | 0 | 57,347 | 56,650 | 1,477 | 0 | 115,474 |
| Lincoln | 0 | 0 | 0 | 0 | 36,373 | 109,178 | 14,438 | 0 | 159,989 |
| Linn | 0 | 0 | 0 | 0 | 47,776 | 199,368 | 0 | 0 | 247,144 |
| Linn Creek | 0 | 0 | 0 | 0 | 9,655 | 145,107 | 16,262 | 0 | 171,024 |
| Linneus | 0 | 0 | 0 | 0 | 15,148 | 0 | 0 | 0 | 15,148 |
| Livonia | 0 | 0 | 0 | 0 | 5,244 | 0 | 0 | 0 | 5,244 |
| Lock Springs | 0 | 0 | 0 | 0 | 2,372 | 0 | 0 | 0 | 2,372 |
| Lockwood | 0 | 0 | 0 | 0 | 43,323 | 72,510 | 4,066 | 0 | 119,899 |
| Lohman | 0 | 0 | 0 | 0 | 6,409 | 0 | 0 | 0 | 6,409 |
| Loma Linda | 0 | 0 | 0 | 0 | 9,494 | 25,752 | 0 | 0 | 35,246 |
| Lone Jack | 0 | 0 | 0 | 0 | 16,314 | 43,406 | 0 | 0 | 59,720 |
| Longtown | 0 | 0 | 0 | 0 | 4,453 | 0 | 0 | 0 | 4,453 |
| Louisburg | 0 | 0 | 0 | 0 | 4,786 | 0 | 0 | 0 | 4,786 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|----------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Louisiana | \$ | 0 | 0 | 0 | 165,092 | 641,354 | 0 | 0 | 806,446 |
| Lowry City | 0 | 0 | 0 | 0 | 30,089 | 40,490 | 1,519 | 0 | 72,098 |
| Lucerne | 0 | 0 | 0 | 0 | 2,122 | 0 | 0 | 0 | 2,122 |
| Ludlow | 0 | 0 | 0 | 0 | 6,118 | 0 | 0 | 0 | 6,118 |
| Lupus | 0 | 0 | 0 | 0 | 1,623 | 0 | 0 | 0 | 1,623 |
| Luray | 0 | 0 | 0 | 0 | 2,913 | 0 | 0 | 0 | 2,913 |
| Mackenzie | 648 | 0 | 0 | 0 | 6,159 | 0 | 0 | 0 | 6,807 |
| Macks Creek | 0 | 0 | 0 | 0 | 11,320 | 9,699 | 0 | 0 | 21,019 |
| Macon | 0 | 0 | 0 | 0 | 231,845 | 687,813 | 0 | 0 | 919,658 |
| Madison | 0 | 0 | 0 | 0 | 21,557 | 24,913 | 0 | 0 | 46,470 |
| Maitland | 0 | 0 | 0 | 0 | 14,066 | 0 | 0 | 0 | 14,066 |
| Malden | 0 | 0 | 0 | 0 | 213,201 | 684,477 | 0 | 0 | 897,678 |
| Malta Bend | 0 | 0 | 0 | 0 | 12,027 | 5,465 | 0 | 0 | 17,492 |
| Manchester | 81,937 | 0 | 0 | 0 | 778,352 | 1,119,461 | 0 | 0 | 1,979,750 |
| Mansfield | 0 | 0 | 0 | 0 | 59,470 | 181,732 | 0 | 0 | 241,202 |
| Maplewood | 66,916 | 0 | 0 | 0 | 414,583 | 1,356,297 | 63,760 | 0 | 1,901,556 |
| Marble Hill | 0 | 0 | 0 | 0 | 60,219 | 336,108 | 0 | 0 | 396,327 |
| Marceline | 0 | 0 | 0 | 0 | 110,075 | 274,493 | 0 | 0 | 384,568 |
| Marionville | 0 | 0 | 0 | 0 | 79,903 | 202,163 | 0 | 0 | 282,066 |
| Marlborough | 10,084 | 0 | 0 | 0 | 81,110 | 0 | 0 | 0 | 91,194 |
| Marquand | 0 | 0 | 0 | 0 | 11,569 | 10,571 | 0 | 0 | 22,140 |
| Marshall | 0 | 0 | 0 | 0 | 528,986 | 1,354,279 | 0 | 0 | 1,883,265 |
| Marshfield | 0 | 0 | 0 | 0 | 182,030 | 1,225,380 | 0 | 0 | 1,407,410 |
| Marston | 0 | 0 | 0 | 0 | 28,757 | 94,178 | 5,132 | 0 | 128,067 |
| Marthasville | 0 | 0 | 0 | 0 | 28,049 | 49,991 | 5,786 | 0 | 83,826 |
| Martinsburg | 0 | 0 | 0 | 0 | 14,025 | 29,959 | 0 | 0 | 43,984 |
| Maryland Hgts. | 111,465 | 0 | 0 | 0 | 1,058,846 | 4,708,841 | 0 | 16,891,850 | 22,771,002 |
| Maryville | 0 | 0 | 0 | 0 | 443,756 | 2,289,470 | 0 | 0 | 2,733,226 |
| Mathews | 0 | 0 | 0 | 0 | 25,552 | 98,710 | 0 | 0 | 124,262 |
| Maysville | 0 | 0 | 0 | 0 | 48,941 | 98,291 | 0 | 0 | 147,232 |
| Mayview | 0 | 0 | 0 | 0 | 11,611 | 0 | 0 | 0 | 11,611 |
| McBaine | 0 | 0 | 0 | 0 | 1,207 | 0 | 0 | 0 | 1,207 |
| McCord Bend | 0 | 0 | 0 | 0 | 8,573 | 0 | 0 | 0 | 8,573 |
| McFall | 0 | 0 | 0 | 0 | 5,909 | 0 | 0 | 0 | 5,909 |
| McKittick | 0 | 0 | 0 | 0 | 2,747 | 0 | 0 | 0 | 2,747 |
| Meadville | 0 | 0 | 0 | 0 | 14,982 | 0 | 0 | 0 | 14,982 |
| Memphis | 0 | 0 | 0 | 0 | 87,145 | 249,761 | 0 | 0 | 336,906 |
| Mendon | 0 | 0 | 0 | 0 | 8,615 | 0 | 0 | 0 | 8,615 |
| Mercer | 0 | 0 | 0 | 0 | 12,360 | 0 | 0 | 0 | 12,360 |
| Merriam Woods | 0 | 0 | 0 | 0 | 25,011 | 13,927 | 0 | 0 | 38,938 |

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001**

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i,j) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|-----------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|--------------------------------------|--|-------------------------------|
| Merwin | 0 | 0 | 0 | 0 | 3,121 | 0 | 0 | 0 | 3,121 |
| Meta | 0 | 0 | 0 | 0 | 10,362 | 22,998 | 0 | 0 | 33,360 |
| Metz | 0 | 0 | 0 | 0 | 3,787 | 0 | 0 | 0 | 3,787 |
| Mexico | 0 | 0 | 0 | 0 | 469,849 | 2,028,818 | 0 | 0 | 2,498,667 |
| Miami | 0 | 0 | 0 | 0 | 5,909 | 0 | 0 | 0 | 5,909 |
| Middletown | 0 | 0 | 0 | 0 | 8,947 | 13,441 | 0 | 0 | 22,388 |
| Milan | 0 | 0 | 0 | 0 | 73,536 | 224,441 | 0 | 0 | 297,977 |
| Milford | 0 | 0 | 0 | 0 | 1,956 | 0 | 0 | 0 | 1,956 |
| Mill Spring | 0 | 0 | 0 | 0 | 10,487 | 0 | 0 | 0 | 10,487 |
| Millard | 0 | 0 | 0 | 0 | 2,955 | 0 | 0 | 0 | 2,955 |
| Miller | 0 | 0 | 0 | 0 | 31,337 | 53,820 | 0 | 0 | 85,157 |
| Milo | 0 | 0 | 0 | 0 | 3,163 | 0 | 0 | 0 | 3,163 |
| Mindenmines | 0 | 0 | 0 | 0 | 14,399 | 0 | 0 | 0 | 14,399 |
| Miner | 0 | 0 | 0 | 0 | 50,689 | 820,210 | 4,167 | 0 | 875,066 |
| Mineral Point | 0 | 0 | 0 | 0 | 15,981 | 0 | 0 | 0 | 15,981 |
| Miramigoua Park | 0 | 0 | 0 | 0 | 229 | 0 | 0 | 0 | 229 |
| Missouri City | 0 | 0 | 0 | 0 | 14,482 | 0 | 0 | 0 | 14,482 |
| Moberly | 0 | 0 | 0 | 0 | 534,313 | 4,496,009 | 0 | 0 | 5,030,322 |
| Mokane | 0 | 0 | 0 | 0 | 7,741 | 3,160 | 0 | 0 | 10,901 |
| Moline Acres | 11,886 | 0 | 0 | 0 | 112,905 | 0 | 0 | 0 | 124,791 |
| Monett | 0 | 0 | 0 | 0 | 271,714 | 2,352,299 | 0 | 0 | 2,624,013 |
| Monroe City | 0 | 0 | 0 | 0 | 112,406 | 437,794 | 0 | 0 | 550,200 |
| Montgomery City | 0 | 0 | 0 | 0 | 94,927 | 422,432 | 0 | 0 | 517,359 |
| Monticello | 0 | 0 | 0 | 0 | 4,411 | 0 | 0 | 0 | 4,411 |
| Montrose | 0 | 0 | 0 | 0 | 18,311 | 33,699 | 0 | 0 | 52,010 |
| Mooreville | 0 | 0 | 0 | 0 | 4,162 | 0 | 0 | 0 | 4,162 |
| Morehouse | 0 | 0 | 0 | 0 | 44,446 | 31,112 | 0 | 0 | 75,558 |
| Morley | 0 | 0 | 0 | 0 | 28,424 | 10,699 | 0 | 0 | 39,123 |
| Morrison | 0 | 0 | 0 | 0 | 6,659 | 10,017 | 0 | 0 | 16,676 |
| Morrisville | 0 | 0 | 0 | 0 | 12,194 | 0 | 0 | 0 | 12,194 |
| Mosby | 0 | 0 | 0 | 0 | 8,074 | 106,156 | 0 | 0 | 114,230 |
| Moscow Mills | 0 | 0 | 0 | 0 | 38,454 | 334,081 | 0 | 0 | 372,535 |
| Mound City | 0 | 0 | 0 | 0 | 52,978 | 105,755 | 0 | 0 | 158,733 |
| Moundville | 0 | 0 | 0 | 0 | 5,826 | 0 | 0 | 0 | 5,826 |
| Mount Leonard | 0 | 0 | 0 | 0 | 3,995 | 0 | 0 | 0 | 3,995 |
| Mount Moriah | 0 | 0 | 0 | 0 | 4,328 | 0 | 0 | 0 | 4,328 |
| Mount Vernon | 0 | 0 | 0 | 0 | 155,063 | 686,353 | 0 | 0 | 841,416 |
| Mountain Grove | 0 | 0 | 0 | 0 | 174,498 | 1,226,219 | 0 | 0 | 1,400,717 |
| Mountain View | 0 | 0 | 0 | 0 | 84,731 | 597,922 | 0 | 0 | 682,653 |
| Napoleon | 0 | 0 | 0 | 0 | 9,697 | 0 | 0 | 0 | 9,697 |

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001**

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|-------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Naylor | \$ | 0 | 0 | 0 | 26,718 | 37,873 | 32,838 | 0 | 97,429 |
| Neck City | 0 | 0 | 0 | 0 | 5,493 | 0 | 0 | 0 | 5,493 |
| Neelyville | 0 | 0 | 0 | 0 | 15,856 | 11,871 | 0 | 0 | 27,727 |
| Nelson | 0 | 0 | 0 | 0 | 7,533 | 0 | 0 | 0 | 7,533 |
| Neosho | 0 | 0 | 0 | 0 | 385,118 | 3,301,111 | 0 | 0 | 3,686,229 |
| Nevada | 0 | 0 | 0 | 0 | 357,776 | 2,929,920 | 0 | 0 | 3,287,696 |
| New Bloomfield | 0 | 0 | 0 | 0 | 19,976 | 23,506 | 0 | 0 | 43,482 |
| New Cambria | 0 | 0 | 0 | 0 | 9,280 | 5,193 | 0 | 0 | 14,473 |
| New Florence | 0 | 0 | 0 | 0 | 33,335 | 160,176 | 0 | 0 | 193,511 |
| New Franklin | 0 | 0 | 0 | 0 | 46,069 | 69,899 | 0 | 0 | 115,968 |
| New Hampton | 0 | 0 | 0 | 0 | 13,317 | 0 | 0 | 0 | 13,317 |
| New Haven | 0 | 0 | 0 | 0 | 73,120 | 285,884 | 0 | 0 | 359,004 |
| New London | 0 | 0 | 0 | 0 | 41,117 | 116,969 | 0 | 0 | 158,086 |
| New Madrid | 0 | 0 | 0 | 0 | 139,415 | 248,495 | 32,037 | 0 | 419,947 |
| New Melle | 0 | 0 | 0 | 0 | 8,573 | 25,348 | 2,652 | 0 | 36,573 |
| Newark | 0 | 0 | 0 | 0 | 3,413 | 0 | 0 | 0 | 3,413 |
| Newburg | 0 | 0 | 0 | 0 | 24,512 | 34,393 | 0 | 0 | 58,905 |
| Newtonia | 0 | 0 | 0 | 0 | 8,615 | 0 | 0 | 0 | 8,615 |
| Newtown | 0 | 0 | 0 | 0 | 4,786 | 0 | 0 | 0 | 4,786 |
| Niangua | 0 | 0 | 0 | 0 | 19,102 | 15,439 | 0 | 0 | 34,541 |
| Nixa | 0 | 0 | 0 | 0 | 208,570 | 2,198,097 | 0 | 0 | 2,406,667 |
| Noel | 0 | 0 | 0 | 0 | 48,650 | 230,031 | 0 | 0 | 278,681 |
| Norborne | 0 | 0 | 0 | 0 | 35,624 | 40,265 | 0 | 0 | 75,889 |
| Normandy | 38,379 | 0 | 0 | 0 | 210,704 | 131,966 | 0 | 0 | 381,049 |
| North Kansas City | 0 | 0 | 0 | 0 | 172,171 | 4,848,985 | 0 | 11,732,149 | 16,753,305 |
| North Lilbourn | 0 | 0 | 0 | 0 | 6,534 | 0 | 0 | 0 | 6,534 |
| North Wardell | 0 | 0 | 0 | 0 | 5,618 | 0 | 0 | 0 | 5,618 |
| Northmoor | 0 | 0 | 0 | 0 | 18,353 | 149,108 | 0 | 0 | 167,461 |
| Northwoods | 22,369 | 0 | 0 | 0 | 212,493 | 286,990 | 0 | 0 | 521,852 |
| Norwood | 0 | 0 | 0 | 0 | 18,686 | 28,763 | 0 | 0 | 47,449 |
| Norwood Court | 3,890 | 0 | 0 | 0 | 36,955 | 0 | 0 | 0 | 40,845 |
| Novelty | 0 | 0 | 0 | 0 | 5,951 | 0 | 0 | 0 | 5,951 |
| Novinger | 0 | 0 | 0 | 0 | 22,556 | 0 | 0 | 0 | 22,556 |
| Oak Grove | 0 | 0 | 0 | 0 | 207,291 | 1,499,005 | 0 | 0 | 1,706,296 |
| Oak Ridge | 0 | 0 | 0 | 0 | 8,406 | 0 | 0 | 0 | 8,406 |
| Oakland | 6,979 | 0 | 0 | 0 | 66,295 | 89,537 | 0 | 0 | 162,811 |
| Oaks | 0 | 0 | 0 | 0 | 5,410 | 0 | 0 | 0 | 5,410 |
| Oakview | 0 | 0 | 0 | 0 | 14,607 | 78,498 | 4,160 | 0 | 97,265 |
| Oakwood | 0 | 0 | 0 | 0 | 8,823 | 0 | 0 | 0 | 8,823 |
| Oakwood Park | 0 | 0 | 0 | 0 | 8,864 | 0 | 0 | 0 | 8,864 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total Memorandum (Memorandum Only) |
|------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|---|
| Odessa | \$ | 0 | 0 | 0 | 153,773 | 1,082,101 | 0 | 0 | 1,235,874 |
| OFallon | 0 | 0 | 0 | 0 | 752,681 | 11,396,661 | 0 | 0 | 12,149,342 |
| Old Appleton | 0 | 0 | 0 | 0 | 3,413 | 0 | 0 | 0 | 3,413 |
| Old Monroe | 0 | 0 | 0 | 0 | 10,071 | 51,332 | 0 | 0 | 61,403 |
| Olean | 0 | 0 | 0 | 0 | 4,411 | 0 | 0 | 0 | 4,411 |
| Olivette | 33,179 | 0 | 0 | 0 | 315,161 | 486,265 | 72,571 | 0 | 907,176 |
| Olympian Village | 0 | 0 | 0 | 0 | 31,295 | 0 | 0 | 0 | 31,295 |
| Oran | 0 | 0 | 0 | 0 | 48,441 | 76,942 | 0 | 0 | 125,383 |
| Oregon | 0 | 0 | 0 | 0 | 38,911 | 0 | 0 | 0 | 38,911 |
| Oronogo | 0 | 0 | 0 | 0 | 24,762 | 28,974 | 0 | 0 | 53,736 |
| Orrick | 0 | 0 | 0 | 0 | 38,911 | 51,922 | 0 | 0 | 90,833 |
| Osage Beach | 0 | 0 | 0 | 0 | 107,578 | 6,584,686 | 0 | 0 | 6,692,264 |
| Osborn | 0 | 0 | 0 | 0 | 16,647 | 0 | 0 | 0 | 16,647 |
| Osceola | 0 | 0 | 0 | 0 | 31,420 | 98,746 | 0 | 0 | 130,166 |
| Osgood | 0 | 0 | 0 | 0 | 2,206 | 0 | 0 | 0 | 2,206 |
| Otterville | 0 | 0 | 0 | 0 | 21,099 | 28,462 | 0 | 0 | 49,561 |
| Overland | 78,811 | 0 | 0 | 0 | 748,554 | 0 | 0 | 0 | 827,365 |
| Owensville | 0 | 0 | 0 | 0 | 96,758 | 994,615 | 0 | 0 | 1,091,373 |
| Ozark | 0 | 0 | 0 | 0 | 183,570 | 1,823,604 | 0 | 0 | 2,007,174 |
| Pacific | 3,328 | 0 | 0 | 0 | 181,364 | 678,626 | 0 | 0 | 863,318 |
| Pagedale | 18,019 | 0 | 0 | 0 | 171,168 | 178,313 | 0 | 0 | 367,500 |
| Palmyra | 0 | 0 | 0 | 0 | 140,289 | 481,901 | 0 | 0 | 622,190 |
| Paris | 0 | 0 | 0 | 0 | 61,842 | 197,122 | 0 | 0 | 258,964 |
| Park Hills | 0 | 0 | 0 | 0 | 327,355 | 1,113,682 | 0 | 0 | 1,441,037 |
| Parkdale | 0 | 0 | 0 | 0 | 8,823 | 0 | 0 | 0 | 8,823 |
| Parkville | 0 | 0 | 0 | 0 | 99,963 | 784,186 | 0 | 0 | 884,149 |
| Parkway | 0 | 0 | 0 | 0 | 11,528 | 17,307 | 0 | 0 | 28,835 |
| Parma | 0 | 0 | 0 | 0 | 41,408 | 33,051 | 995 | 0 | 75,454 |
| Parnell | 0 | 0 | 0 | 0 | 6,534 | 0 | 0 | 0 | 6,534 |
| Pasadena Hills | 5,104 | 0 | 0 | 0 | 48,483 | 65,480 | 4,388 | 0 | 123,455 |
| Pasadena Park | 2,331 | 0 | 0 | 0 | 22,140 | 29,908 | 0 | 0 | 54,379 |
| Pascola | 0 | 0 | 0 | 0 | 4,994 | 0 | 0 | 0 | 4,994 |
| Passaic | 0 | 0 | 0 | 0 | 1,665 | 0 | 0 | 0 | 1,665 |
| Pattonsburg | 0 | 0 | 0 | 0 | 17,229 | 26,444 | 3,803 | 0 | 47,476 |
| Paynesville | 0 | 0 | 0 | 0 | 2,247 | 0 | 0 | 0 | 2,247 |
| Peculiar | 0 | 0 | 0 | 0 | 73,952 | 454,548 | 0 | 0 | 528,500 |
| Penemon | 0 | 0 | 0 | 0 | 3,912 | 0 | 0 | 0 | 3,912 |
| Perry | 0 | 0 | 0 | 0 | 29,589 | 107,279 | 0 | 0 | 136,868 |
| Perryville | 0 | 0 | 0 | 0 | 288,527 | 2,437,307 | 0 | 0 | 2,725,834 |
| Pevely | 0 | 0 | 0 | 0 | 117,816 | 578,178 | 0 | 0 | 695,994 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total Memorandum (Only) |
|-------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Phillipsburg | \$ | 0 | 0 | 0 | 7,075 | 0 | 0 | 0 | 7,075 |
| Pickering | 0 | 0 | 0 | 0 | 7,116 | 0 | 0 | 0 | 7,116 |
| Piedmont | 0 | 0 | 0 | 0 | 90,141 | 700,224 | 0 | 0 | 790,365 |
| Pierre City | 0 | 0 | 0 | 0 | 57,514 | 86,919 | 0 | 0 | 144,433 |
| Pilot Grove | 0 | 0 | 0 | 0 | 29,714 | 56,694 | 12,643 | 0 | 99,051 |
| Pilot Knob | 0 | 0 | 0 | 0 | 32,586 | 105,120 | 0 | 0 | 137,706 |
| Pinelawn | 30,295 | 0 | 0 | 0 | 211,536 | 339,217 | 0 | 0 | 581,048 |
| Pineville | 0 | 0 | 0 | 0 | 24,137 | 81,596 | 16,701 | 0 | 122,434 |
| Platte City | 0 | 0 | 0 | 0 | 122,644 | 1,014,556 | 0 | 0 | 1,137,200 |
| Platte Woods | 0 | 0 | 0 | 0 | 18,478 | 119,461 | 0 | 0 | 137,939 |
| Plattsburg | 0 | 0 | 0 | 0 | 93,554 | 268,758 | 0 | 0 | 362,312 |
| Pleasant Hill | 0 | 0 | 0 | 0 | 159,266 | 899,870 | 0 | 0 | 1,059,136 |
| Pleasant Hope | 0 | 0 | 0 | 0 | 14,982 | 66,252 | 2,712 | 0 | 83,946 |
| Pleasant Valley | 0 | 0 | 0 | 0 | 113,654 | 315,318 | 0 | 0 | 428,972 |
| Pocahontas | 0 | 0 | 0 | 0 | 5,202 | 0 | 0 | 0 | 5,202 |
| Pollock | 0 | 0 | 0 | 0 | 2,747 | 0 | 0 | 0 | 2,747 |
| Polo | 0 | 0 | 0 | 0 | 22,431 | 58,690 | 0 | 0 | 81,121 |
| Poplar Bluff | 0 | 0 | 0 | 0 | 700,862 | 6,054,331 | 0 | 0 | 6,755,193 |
| Portage Des Sioux | 0 | 0 | 0 | 0 | 20,933 | 15,760 | 0 | 0 | 36,693 |
| Portageville | 0 | 0 | 0 | 0 | 141,537 | 480,219 | 0 | 0 | 621,756 |
| Potosi | 0 | 0 | 0 | 0 | 111,657 | 519,755 | 0 | 0 | 631,412 |
| Powersville | 0 | 0 | 0 | 0 | 3,329 | 0 | 0 | 0 | 3,329 |
| Prairie Home | 0 | 0 | 0 | 0 | 8,947 | 0 | 0 | 0 | 8,947 |
| Prathersville | 0 | 0 | 0 | 0 | 5,410 | 0 | 0 | 0 | 5,410 |
| Preston | 0 | 0 | 0 | 0 | 5,660 | 0 | 0 | 0 | 5,660 |
| Princeton | 0 | 0 | 0 | 0 | 42,490 | 92,172 | 0 | 0 | 134,662 |
| Purcell | 0 | 0 | 0 | 0 | 14,940 | 0 | 0 | 0 | 14,940 |
| Purdin | 0 | 0 | 0 | 0 | 9,031 | 0 | 0 | 0 | 9,031 |
| Purdy | 0 | 0 | 0 | 0 | 40,659 | 53,517 | 0 | 0 | 94,176 |
| Puxico | 0 | 0 | 0 | 0 | 34,084 | 103,809 | 0 | 0 | 137,893 |
| Queen City | 0 | 0 | 0 | 0 | 29,298 | 27,016 | 0 | 0 | 56,314 |
| Quitman | 0 | 0 | 0 | 0 | 1,956 | 0 | 0 | 0 | 1,956 |
| Quilin | 0 | 0 | 0 | 0 | 15,981 | 46,593 | 0 | 0 | 62,574 |
| Randolph | 0 | 0 | 0 | 0 | 2,497 | 73,039 | 0 | 0 | 75,536 |
| Ravenwood | 0 | 0 | 0 | 0 | 17,021 | 0 | 0 | 0 | 17,021 |
| Raymondville | 0 | 0 | 0 | 0 | 17,687 | 0 | 0 | 0 | 17,687 |
| Raymore | 0 | 0 | 0 | 0 | 232,719 | 3,181,519 | 0 | 0 | 3,414,238 |
| Raytown | 0 | 0 | 0 | 0 | 1,273,504 | 3,609,095 | 0 | 0 | 4,882,599 |
| Rayville | 0 | 0 | 0 | 0 | 7,075 | 0 | 0 | 0 | 7,075 |
| Rea | 0 | 0 | 0 | 0 | 2,580 | 0 | 0 | 0 | 2,580 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|----------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Readings Mill | \$ | 0 | 0 | 0 | 8,490 | 4,294 | 0 | 0 | 12,784 |
| Reeds | 0 | 0 | 0 | 0 | 4,786 | 0 | 0 | 0 | 4,786 |
| Reeds Spring | 0 | 0 | 0 | 0 | 17,104 | 105,357 | 0 | 0 | 122,461 |
| Renick | 0 | 0 | 0 | 0 | 8,115 | 0 | 0 | 0 | 8,115 |
| Rensselaer | 0 | 0 | 0 | 0 | 3,912 | 0 | 0 | 0 | 3,912 |
| Republic | 0 | 0 | 0 | 0 | 261,767 | 1,615,283 | 0 | 0 | 1,877,050 |
| Revere | 0 | 0 | 0 | 0 | 5,535 | 0 | 0 | 0 | 5,535 |
| Rhineland | 0 | 0 | 0 | 0 | 6,534 | 0 | 0 | 0 | 6,534 |
| Rich Hill | 0 | 0 | 0 | 0 | 54,809 | 74,195 | 0 | 0 | 129,004 |
| Richards | 0 | 0 | 0 | 0 | 4,411 | 0 | 0 | 0 | 4,411 |
| Richland | 0 | 0 | 0 | 0 | 84,440 | 260,557 | 0 | 0 | 344,997 |
| Richmond | 0 | 0 | 0 | 0 | 238,795 | 741,711 | 0 | 0 | 980,506 |
| Richmond Hgts. | 76,318 | 0 | 0 | 0 | 434,808 | 4,701,924 | 0 | 0 | 5,213,050 |
| Ridgely | 0 | 0 | 0 | 0 | 2,372 | 0 | 0 | 0 | 2,372 |
| Ridgeway | 0 | 0 | 0 | 0 | 15,773 | 36,185 | 0 | 0 | 51,958 |
| Risco | 0 | 0 | 0 | 0 | 18,061 | 17,680 | 0 | 0 | 35,741 |
| Ritchey | 0 | 0 | 0 | 0 | 2,580 | 0 | 0 | 0 | 2,580 |
| River Bend | 0 | 0 | 0 | 0 | 916 | 17,161 | 0 | 0 | 18,077 |
| Riverside | 0 | 0 | 0 | 0 | 125,265 | 938,608 | 119,787 | 6,302,288 | 7,485,948 |
| Riverview | 14,120 | 0 | 0 | 0 | 134,130 | 181,153 | 12,139 | 0 | 341,542 |
| Rives | 0 | 0 | 0 | 0 | 3,704 | 0 | 0 | 0 | 3,704 |
| Rocheport | 0 | 0 | 0 | 0 | 10,612 | 30,462 | 0 | 0 | 41,074 |
| Rock Hill | 24,117 | 0 | 0 | 0 | 217,113 | 701,343 | 0 | 0 | 942,573 |
| Rock Port | 0 | 0 | 0 | 0 | 61,759 | 260,677 | 22,959 | 0 | 345,395 |
| Rockaway Beach | 0 | 0 | 0 | 0 | 11,444 | 72,774 | 0 | 0 | 84,218 |
| Rockville | 0 | 0 | 0 | 0 | 8,032 | 7,758 | 0 | 0 | 15,790 |
| Rogersville | 0 | 0 | 0 | 0 | 41,408 | 352,928 | 0 | 0 | 394,336 |
| Rolla | 0 | 0 | 0 | 0 | 586,375 | 7,704,372 | 0 | 0 | 8,290,747 |
| Roscoe | 0 | 0 | 0 | 0 | 4,162 | 0 | 0 | 0 | 4,162 |
| Rosebud | 0 | 0 | 0 | 0 | 15,814 | 42,884 | 0 | 0 | 58,698 |
| Rosendale | 0 | 0 | 0 | 0 | 7,741 | 0 | 0 | 0 | 7,741 |
| Rothville | 0 | 0 | 0 | 0 | 4,578 | 0 | 0 | 0 | 4,578 |
| Rush Hill | 0 | 0 | 0 | 0 | 5,036 | 0 | 0 | 0 | 5,036 |
| Rushville | 0 | 0 | 0 | 0 | 12,735 | 0 | 0 | 0 | 12,735 |
| Russellville | 0 | 0 | 0 | 0 | 36,165 | 50,463 | 0 | 0 | 86,628 |
| Rutledge | 0 | 0 | 0 | 0 | 4,453 | 9,735 | 0 | 0 | 14,188 |
| Saginaw | 0 | 0 | 0 | 0 | 15,981 | 16,311 | 0 | 0 | 32,292 |
| Salem | 0 | 0 | 0 | 0 | 186,691 | 1,269,715 | 0 | 0 | 1,456,406 |
| Salisbury | 0 | 0 | 0 | 0 | 78,280 | 139,836 | 0 | 0 | 218,116 |
| Sarcooxie | 0 | 0 | 0 | 0 | 55,350 | 149,194 | 0 | 0 | 204,544 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|---------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Savannah | \$ | 0 | 0 | 0 | 181,115 | 504,831 | 0 | 0 | 685,946 |
| Schell City | 0 | 0 | 0 | 0 | 12,152 | 0 | 0 | 0 | 12,152 |
| Scotsdale | 0 | 0 | 0 | 0 | 8,490 | 4,419 | 0 | 0 | 12,909 |
| Scott City | 0 | 0 | 0 | 0 | 178,618 | 624,509 | 0 | 0 | 803,127 |
| Sedalia | 0 | 0 | 0 | 0 | 824,005 | 8,556,850 | 0 | 0 | 9,380,855 |
| Sedgewickville | 0 | 0 | 0 | 0 | 5,743 | 0 | 0 | 0 | 5,743 |
| Seligman | 0 | 0 | 0 | 0 | 24,678 | 111,399 | 0 | 0 | 136,077 |
| Senath | 0 | 0 | 0 | 0 | 67,502 | 54,857 | 0 | 0 | 122,359 |
| Seneca | 0 | 0 | 0 | 0 | 78,447 | 303,608 | 0 | 0 | 382,055 |
| Seymour | 0 | 0 | 0 | 0 | 68,084 | 161,948 | 0 | 0 | 230,032 |
| Shelbina | 0 | 0 | 0 | 0 | 90,391 | 292,920 | 0 | 0 | 383,311 |
| Shelbyville | 0 | 0 | 0 | 0 | 24,221 | 30,112 | 0 | 0 | 54,333 |
| Sheldon | 0 | 0 | 0 | 0 | 19,310 | 21,899 | 0 | 0 | 41,209 |
| Sheridan | 0 | 0 | 0 | 0 | 7,241 | 0 | 0 | 0 | 7,241 |
| Shoal Creek Drive | 0 | 0 | 0 | 0 | 16,272 | 0 | 0 | 0 | 16,272 |
| Shoal Creek Estates | 0 | 0 | 0 | 0 | 892 | 0 | 0 | 0 | 892 |
| Shrewsbury | 97,446 | 0 | 0 | 0 | 267,011 | 971,444 | 0 | 0 | 1,335,901 |
| Sibley | 0 | 0 | 0 | 0 | 15,273 | 0 | 0 | 0 | 15,273 |
| Sikeston | 0 | 0 | 0 | 0 | 734,155 | 5,037,805 | 0 | 0 | 5,771,960 |
| Silex | 0 | 0 | 0 | 0 | 8,198 | 26,536 | 4,528 | 0 | 39,262 |
| Silver Creek | 0 | 0 | 0 | 0 | 21,349 | 25,039 | 0 | 0 | 46,388 |
| Skidmore | 0 | 0 | 0 | 0 | 16,813 | 0 | 0 | 0 | 16,813 |
| Slater | 0 | 0 | 0 | 0 | 90,973 | 209,570 | 0 | 0 | 300,543 |
| Smithton | 0 | 0 | 0 | 0 | 22,140 | 15,411 | 0 | 0 | 37,551 |
| Smithville | 0 | 0 | 0 | 0 | 105,236 | 980,325 | 59,813 | 0 | 1,145,374 |
| South Gifford | 0 | 0 | 0 | 0 | 2,663 | 0 | 0 | 0 | 2,663 |
| South Gorin | 0 | 0 | 0 | 0 | 5,410 | 0 | 0 | 0 | 5,410 |
| South Greenfield | 0 | 0 | 0 | 0 | 4,661 | 0 | 0 | 0 | 4,661 |
| South Lineville | 0 | 0 | 0 | 0 | 1,665 | 0 | 0 | 0 | 1,665 |
| Southwest City | 0 | 0 | 0 | 0 | 24,970 | 111,801 | 34,784 | 0 | 171,555 |
| Sparta | 0 | 0 | 0 | 0 | 31,254 | 58,630 | 0 | 0 | 89,884 |
| Spickard | 0 | 0 | 0 | 0 | 13,567 | 9,102 | 0 | 0 | 22,669 |
| Springfield | 0 | 0 | 0 | 0 | 5,846,856 | 44,961,427 | 3,041,702 | 0 | 53,849,985 |
| Starberry | 0 | 0 | 0 | 0 | 54,517 | 26,374 | 0 | 0 | 80,891 |
| Stark City | 0 | 0 | 0 | 0 | 5,285 | 0 | 0 | 0 | 5,285 |
| Steele | 0 | 0 | 0 | 0 | 99,671 | 151,370 | 0 | 0 | 251,041 |
| Steelville | 0 | 0 | 0 | 0 | 60,968 | 295,306 | 0 | 0 | 356,274 |
| Stella | 0 | 0 | 0 | 0 | 5,493 | 2,311 | 0 | 0 | 7,804 |
| Stewartville | 0 | 0 | 0 | 0 | 30,463 | 42,909 | 0 | 0 | 73,372 |
| Ste. Genevieve | 0 | 0 | 0 | 0 | 183,570 | 1,014,444 | 45,715 | 0 | 1,243,729 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total Memorandum (Only) |
|----------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Stockton | \$ 0 | 0 | 0 | 0 | 65,712 | 399,288 | 19,559 | 0 | 484,559 |
| Stotesbury | 0 | 0 | 0 | 0 | 1,748 | 0 | 0 | 0 | 1,748 |
| Stotts City | 0 | 0 | 0 | 0 | 9,780 | 0 | 0 | 0 | 9,780 |
| Stoutland | 0 | 0 | 0 | 0 | 8,615 | 10,286 | 0 | 0 | 18,901 |
| Stoutsville | 0 | 0 | 0 | 0 | 1,082 | 0 | 0 | 0 | 1,082 |
| Stover | 0 | 0 | 0 | 0 | 40,118 | 133,159 | 0 | 0 | 173,277 |
| Strafford | 0 | 0 | 0 | 0 | 48,525 | 265,734 | 0 | 0 | 314,259 |
| Strasburg | 0 | 0 | 0 | 0 | 5,160 | 0 | 0 | 0 | 5,160 |
| Sturgeon | 0 | 0 | 0 | 0 | 34,874 | 63,309 | 0 | 0 | 98,183 |
| St. Ann | 63,305 | 0 | 0 | 0 | 601,316 | 2,864,728 | 0 | 0 | 3,529,349 |
| St. Charles | 0 | 0 | 0 | 0 | 2,107,205 | 13,506,471 | 0 | 8,211,630 | 23,825,306 |
| St. Clair | 0 | 0 | 0 | 0 | 162,720 | 824,403 | 0 | 0 | 987,123 |
| St. Elizabeth | 0 | 0 | 0 | 0 | 10,695 | 20,468 | 0 | 0 | 31,163 |
| St. George | 5,954 | 0 | 0 | 0 | 56,557 | 0 | 0 | 0 | 62,511 |
| St. James | 0 | 0 | 0 | 0 | 135,503 | 583,808 | 0 | 0 | 719,311 |
| St. John | 32,868 | 0 | 0 | 0 | 312,206 | 460,179 | 0 | 0 | 805,253 |
| St. Joseph | 0 | 0 | 0 | 0 | 2,990,223 | 16,102,965 | 0 | 1,687,621 | 20,780,809 |
| St. Louis | 0 | 53,768 | 76,321 | 1,892,957 | 17,087,344 | 134,866,876 | 0 | 5,131,327 | 159,108,593 |
| St. Martins | 0 | 0 | 0 | 0 | 29,839 | 39,486 | 0 | 0 | 69,325 |
| St. Mary | 0 | 0 | 0 | 0 | 19,185 | 31,913 | 0 | 0 | 51,098 |
| St. Paul | 0 | 0 | 0 | 0 | 46,777 | 0 | 0 | 0 | 46,777 |
| St. Peters | 0 | 0 | 0 | 0 | 1,692,123 | 15,553,844 | 0 | 0 | 17,245,967 |
| St. Robert | 0 | 0 | 0 | 0 | 71,996 | 1,775,316 | 0 | 0 | 1,847,312 |
| St. Thomas | 0 | 0 | 0 | 0 | 10,945 | 12,748 | 0 | 0 | 23,693 |
| Sugar Creek | 0 | 0 | 0 | 0 | 165,717 | 281,302 | 35,065 | 0 | 482,084 |
| Sullivan | 0 | 0 | 0 | 0 | 235,590 | 1,898,711 | 0 | 0 | 2,134,301 |
| Summersville | 0 | 0 | 0 | 0 | 23,763 | 45,141 | 0 | 0 | 68,904 |
| Sumner | 0 | 0 | 0 | 0 | 5,826 | 0 | 0 | 0 | 5,826 |
| Sundown | 0 | 0 | 0 | 0 | 748 | 0 | 0 | 0 | 748 |
| Sunrise Beach | 0 | 0 | 0 | 0 | 7,533 | 126,305 | 14,944 | 0 | 148,782 |
| Sunset Hills | 34,544 | 0 | 0 | 0 | 328,145 | 1,156,260 | 0 | 0 | 1,518,949 |
| Sweet Springs | 0 | 0 | 0 | 0 | 66,378 | 201,734 | 0 | 0 | 268,112 |
| Sycamore Hills | 2,922 | 0 | 0 | 0 | 27,758 | 0 | 0 | 0 | 30,680 |
| Syracuse | 0 | 0 | 0 | 0 | 7,699 | 0 | 0 | 0 | 7,699 |
| Table Rock | 0 | 0 | 0 | 0 | 4,201 | 14,994 | 0 | 0 | 19,195 |
| Tallapoosa | 0 | 0 | 0 | 0 | 7,241 | 0 | 0 | 0 | 7,241 |
| Taneyville | 0 | 0 | 0 | 0 | 11,611 | 9,652 | 0 | 0 | 21,263 |
| Taos | 0 | 0 | 0 | 0 | 33,376 | 18,755 | 0 | 0 | 52,131 |
| Tarkio | 0 | 0 | 0 | 0 | 93,346 | 192,444 | 0 | 0 | 285,790 |
| Thayer | 0 | 0 | 0 | 0 | 83,066 | 321,999 | 0 | 0 | 405,065 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|----------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Theodosia | \$ | 0 | 0 | 0 | 9,780 | 46,672 | 0 | 0 | 56,452 |
| Tightwad | 0 | 0 | 0 | 0 | 2,081 | 0 | 0 | 0 | 2,081 |
| Tina | 0 | 0 | 0 | 0 | 8,282 | 0 | 0 | 0 | 8,282 |
| Tindall | 0 | 0 | 0 | 0 | 1,914 | 0 | 0 | 0 | 1,914 |
| Tipton | 0 | 0 | 0 | 0 | 84,315 | 175,512 | 0 | 0 | 259,827 |
| Town and Country | 47,954 | 0 | 0 | 0 | 455,533 | 2,845,897 | 0 | 0 | 3,349,384 |
| Tracy | 0 | 0 | 0 | 0 | 11,944 | 254 | 0 | 0 | 12,198 |
| Trenton | 0 | 0 | 0 | 0 | 255,067 | 1,088,938 | 0 | 0 | 1,344,005 |
| Trimble | 0 | 0 | 0 | 0 | 16,855 | 0 | 0 | 0 | 16,855 |
| Triplett | 0 | 0 | 0 | 0 | 2,414 | 0 | 0 | 0 | 2,414 |
| Troy | 0 | 0 | 0 | 0 | 158,600 | 2,584,907 | 0 | 0 | 2,743,507 |
| Truesdale | 0 | 0 | 0 | 0 | 11,861 | 34,315 | 0 | 0 | 46,176 |
| Truxton | 0 | 0 | 0 | 0 | 3,745 | 0 | 0 | 0 | 3,745 |
| Turney | 0 | 0 | 0 | 0 | 6,450 | 0 | 0 | 0 | 6,450 |
| Tuscumbia | 0 | 0 | 0 | 0 | 6,159 | 8,657 | 0 | 0 | 14,816 |
| Twin Bridges | 0 | 0 | 0 | 0 | 1,831 | 0 | 0 | 0 | 1,831 |
| Twin Oaks | 2,217 | 0 | 0 | 0 | 21,058 | 261,563 | 0 | 0 | 284,838 |
| Umbur View Heights | 0 | 0 | 0 | 0 | 1,415 | 0 | 0 | 0 | 1,415 |
| Union | 0 | 0 | 0 | 0 | 251,696 | 2,153,243 | 0 | 0 | 2,404,939 |
| Union Star | 0 | 0 | 0 | 0 | 17,978 | 0 | 0 | 0 | 17,978 |
| Unionville | 0 | 0 | 0 | 0 | 82,775 | 163,216 | 0 | 0 | 245,991 |
| Unity Village | 0 | 0 | 0 | 0 | 5,743 | 0 | 0 | 0 | 5,743 |
| University City | 175,628 | 0 | 0 | 0 | 1,668,277 | 2,302,832 | 150,980 | 0 | 4,297,717 |
| Uplands Park | 2,186 | 0 | 0 | 0 | 20,767 | 28,047 | 1,879 | 0 | 52,879 |
| Urbana | 0 | 0 | 0 | 0 | 14,566 | 31,898 | 0 | 0 | 46,464 |
| Urich | 0 | 0 | 0 | 0 | 20,725 | 76,277 | 0 | 0 | 97,002 |
| Utica | 0 | 0 | 0 | 0 | 12,443 | 0 | 0 | 0 | 12,443 |
| Valley Park | 18,247 | 0 | 0 | 0 | 173,332 | 603,159 | 0 | 0 | 794,738 |
| Van Buren | 0 | 0 | 0 | 0 | 37,163 | 179,041 | 0 | 0 | 216,204 |
| Vandalia | 0 | 0 | 0 | 0 | 111,657 | 438,561 | 0 | 0 | 550,218 |
| Vandiver | 0 | 0 | 0 | 0 | 3,121 | 88,511 | 0 | 0 | 91,632 |
| Vanduser | 0 | 0 | 0 | 0 | 9,364 | 0 | 0 | 0 | 9,364 |
| Velda City | 6,996 | 0 | 0 | 0 | 66,461 | 89,762 | 0 | 0 | 163,219 |
| Velda Village Hills | 5,761 | 0 | 0 | 0 | 54,726 | 73,911 | 0 | 0 | 134,398 |
| Verona | 0 | 0 | 0 | 0 | 22,722 | 23,886 | 0 | 0 | 46,608 |
| Versailles | 0 | 0 | 0 | 0 | 98,423 | 828,445 | 0 | 0 | 926,868 |
| Viburnum | 0 | 0 | 0 | 0 | 30,921 | 68,812 | 0 | 0 | 99,733 |
| Vienna | 0 | 0 | 0 | 0 | 25,428 | 131,586 | 7,772 | 0 | 164,786 |
| Village of Aultville | 0 | 0 | 0 | 0 | 2,996 | 0 | 0 | 0 | 2,996 |
| Village of Pinhook | 0 | 0 | 0 | 0 | 2,164 | 0 | 0 | 0 | 2,164 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total Memorandum (Only) |
|---------------------|---------------------------|---------------------------------------|---|---------------------------------|------------------------------|-------------------------------|------------------------------------|--|-------------------------------|
| Village of Plato | \$ 0 | 0 | 0 | 0 | 3,006 | 118 | 0 | 0 | 3,124 |
| Vinita Park | 8,766 | 0 | 0 | 0 | 83,274 | 229,489 | 13,341 | 0 | 334,870 |
| Vinita Terrace | 1,481 | 0 | 0 | 0 | 14,066 | 18,998 | 0 | 0 | 34,545 |
| Vista | 0 | 0 | 0 | 0 | 2,081 | 0 | 0 | 0 | 2,081 |
| Waco | 0 | 0 | 0 | 0 | 3,579 | 0 | 0 | 0 | 3,579 |
| Walker | 0 | 0 | 0 | 0 | 11,777 | 0 | 0 | 0 | 11,777 |
| Walnut Grove | 0 | 0 | 0 | 0 | 22,847 | 40,405 | 0 | 0 | 63,252 |
| Wardell | 0 | 0 | 0 | 0 | 13,525 | 11,859 | 0 | 0 | 25,384 |
| Wardville | 0 | 0 | 0 | 0 | 21,349 | 22,196 | 0 | 0 | 43,545 |
| Warrensburg | 0 | 0 | 0 | 0 | 634,401 | 3,121,765 | 209,560 | 0 | 3,965,726 |
| Warrenton | 0 | 0 | 0 | 0 | 164,884 | 2,042,110 | 0 | 0 | 2,206,994 |
| Warsaw | 0 | 0 | 0 | 0 | 70,581 | 952,038 | 0 | 0 | 1,022,619 |
| Watson Woods | 8,977 | 0 | 0 | 0 | 85,272 | 224,110 | 0 | 0 | 318,359 |
| Washburn | 0 | 0 | 0 | 0 | 15,065 | 35,533 | 0 | 0 | 50,598 |
| Washington | 0 | 0 | 0 | 0 | 473,054 | 3,977,391 | 170,286 | 0 | 4,620,731 |
| Watson | 0 | 0 | 0 | 0 | 5,701 | 0 | 0 | 0 | 5,701 |
| Waverly | 0 | 0 | 0 | 0 | 34,833 | 61,106 | 0 | 0 | 95,939 |
| Wayland | 0 | 0 | 0 | 0 | 17,479 | 15,685 | 0 | 0 | 33,164 |
| Waynesville | 0 | 0 | 0 | 0 | 133,464 | 702,999 | 0 | 0 | 836,463 |
| Weatherby | 0 | 0 | 0 | 0 | 3,787 | 0 | 0 | 0 | 3,787 |
| Weatherby Lake | 0 | 0 | 0 | 0 | 67,127 | 0 | 0 | 0 | 67,127 |
| Weaubleau | 0 | 0 | 0 | 0 | 18,145 | 25,896 | 0 | 0 | 44,041 |
| Webb City | 0 | 0 | 0 | 0 | 313,704 | 2,076,020 | 0 | 0 | 2,389,724 |
| Webster Groves | 100,728 | 0 | 0 | 0 | 956,845 | 2,256,598 | 0 | 0 | 3,314,171 |
| Weldon Spring | 0 | 0 | 0 | 0 | 52,987 | 154,432 | 0 | 0 | 207,419 |
| Weldon Spring Hgts. | 0 | 0 | 0 | 0 | 4,037 | 0 | 0 | 0 | 4,037 |
| Wellington | 0 | 0 | 0 | 0 | 32,419 | 0 | 0 | 0 | 32,419 |
| Wellston | 15,824 | 0 | 0 | 0 | 150,318 | 203,017 | 0 | 0 | 369,159 |
| Wellsville | 0 | 0 | 0 | 0 | 59,511 | 111,402 | 0 | 0 | 170,913 |
| Wentworth | 0 | 0 | 0 | 0 | 5,743 | 0 | 0 | 0 | 5,743 |
| Wentzville | 0 | 0 | 0 | 0 | 193,100 | 3,118,989 | 689,945 | 0 | 4,002,034 |
| West Alton | 0 | 0 | 0 | 0 | 44,405 | 0 | 0 | 0 | 44,405 |
| West Line | 0 | 0 | 0 | 0 | 4,286 | 0 | 0 | 0 | 4,286 |
| West Plains | 0 | 0 | 0 | 0 | 383,454 | 4,089,916 | 0 | 0 | 4,473,370 |
| West Sullivan | 0 | 0 | 0 | 0 | 1,012 | 365 | 0 | 0 | 1,377 |
| Westboro | 0 | 0 | 0 | 0 | 7,574 | 0 | 0 | 0 | 7,574 |
| Weston | 0 | 0 | 0 | 0 | 63,590 | 218,433 | 24,385 | 0 | 306,408 |
| Westphalia | 0 | 0 | 0 | 0 | 11,944 | 35,137 | 2,055 | 0 | 49,136 |
| Westwood | 1,270 | 0 | 0 | 0 | 12,069 | 0 | 0 | 0 | 13,339 |
| Wheatland | 0 | 0 | 0 | 0 | 15,107 | 14,218 | 0 | 0 | 29,325 |

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2001

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,i) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (i,j) | Total (Memorandum Only) |
|-----------------|------------------------|---------------------------------|---|------------------------------|---------------------------|----------------------------|---------------------------------|--|----------------------------|
| Wheaton | \$ 0 | 0 | 0 | 0 | 26,510 | 36,397 | 0 | 0 | 62,907 |
| Wheeling | 0 | 0 | 0 | 0 | 11,819 | 0 | 0 | 0 | 11,819 |
| Whiteside | 0 | 0 | 0 | 0 | 3,288 | 0 | 0 | 0 | 3,288 |
| Whitewater | 0 | 0 | 0 | 0 | 4,286 | 0 | 0 | 0 | 4,286 |
| Wilbur Park | 2,287 | 0 | 0 | 0 | 21,724 | 29,340 | 0 | 0 | 53,351 |
| Wildwood | 73,005 | 0 | 0 | 0 | 693,496 | 936,623 | 0 | 0 | 1,703,124 |
| Willard | 0 | 0 | 0 | 0 | 90,599 | 371,050 | 11,660 | 0 | 473,309 |
| Williamsville | 0 | 0 | 0 | 0 | 16,272 | 30,347 | 0 | 0 | 46,619 |
| Willow Springs | 0 | 0 | 0 | 0 | 84,814 | 343,830 | 0 | 0 | 428,644 |
| Wilson City | 0 | 0 | 0 | 0 | 8,739 | 0 | 0 | 0 | 8,739 |
| Winchester | 7,859 | 0 | 0 | 0 | 74,660 | 0 | 0 | 0 | 82,519 |
| Windsor | 0 | 0 | 0 | 0 | 126,680 | 214,522 | 0 | 0 | 341,202 |
| Winfield | 0 | 0 | 0 | 0 | 27,966 | 67,196 | 0 | 0 | 95,162 |
| Winona | 0 | 0 | 0 | 0 | 44,987 | 92,392 | 0 | 0 | 137,379 |
| Winston | 0 | 0 | 0 | 0 | 10,446 | 0 | 0 | 0 | 10,446 |
| Woods Heights | 0 | 0 | 0 | 0 | 29,464 | 28,245 | 1 | 0 | 57,710 |
| Woodson Terrace | 18,970 | 0 | 0 | 0 | 180,199 | 361,468 | 16,308 | 0 | 576,945 |
| Woodridge | 0 | 0 | 0 | 0 | 2,247 | 0 | 0 | 0 | 2,247 |
| Worth | 0 | 0 | 0 | 0 | 4,286 | 0 | 0 | 0 | 4,286 |
| Worthington | 0 | 0 | 0 | 0 | 3,704 | 0 | 0 | 0 | 3,704 |
| Wright City | 0 | 0 | 0 | 0 | 52,020 | 299,060 | 0 | 0 | 351,080 |
| Wyaconda | 0 | 0 | 0 | 0 | 14,441 | 8,040 | 0 | 0 | 22,481 |
| Wyatt | 0 | 0 | 0 | 0 | 15,648 | 8,466 | 0 | 0 | 24,114 |
| Zalma | 0 | 0 | 0 | 0 | 3,454 | 0 | 0 | 0 | 3,454 |
| TOTALS | \$ 3,192,059 | 53,768 | 76,321 | 1,892,957 | 143,222,334 | 826,084,719 | 30,713,570 | 69,430,979 | 1,074,666,707 |

(a) See page 64 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 77.

(b) See page 34 for a description of county private car tax.

(c) See page 35 for a description of county stock insurance.

(d) See page 65 for a description of financial institutions tax. Cities are possible recipients of the tax.

(e) See pages 66 and 113 for a description of fuel tax and fee. The fuel tax and fee amounts are obtained from the Department of Transportation and include motor fuel tax, vehicle sales tax, and vehicle and motor fuel fees.

(f) See page 70 for a description of local sales tax.

(g) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 64 thru 66 and 70 because of a 1 to 12 month lag of distributions, investment interest, a 1 to 2 percent collection fee, and vehicle and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 110, 111, and 113 thru 116.

(h) See page 70 for a description of local option use tax.

(i) See page 73 and 117 for a description of riverboat gaming gross receipt tax and admission fees.

(j) St. Louis County is responsible for distributing the amounts to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 77.



Missouri Department of Revenue

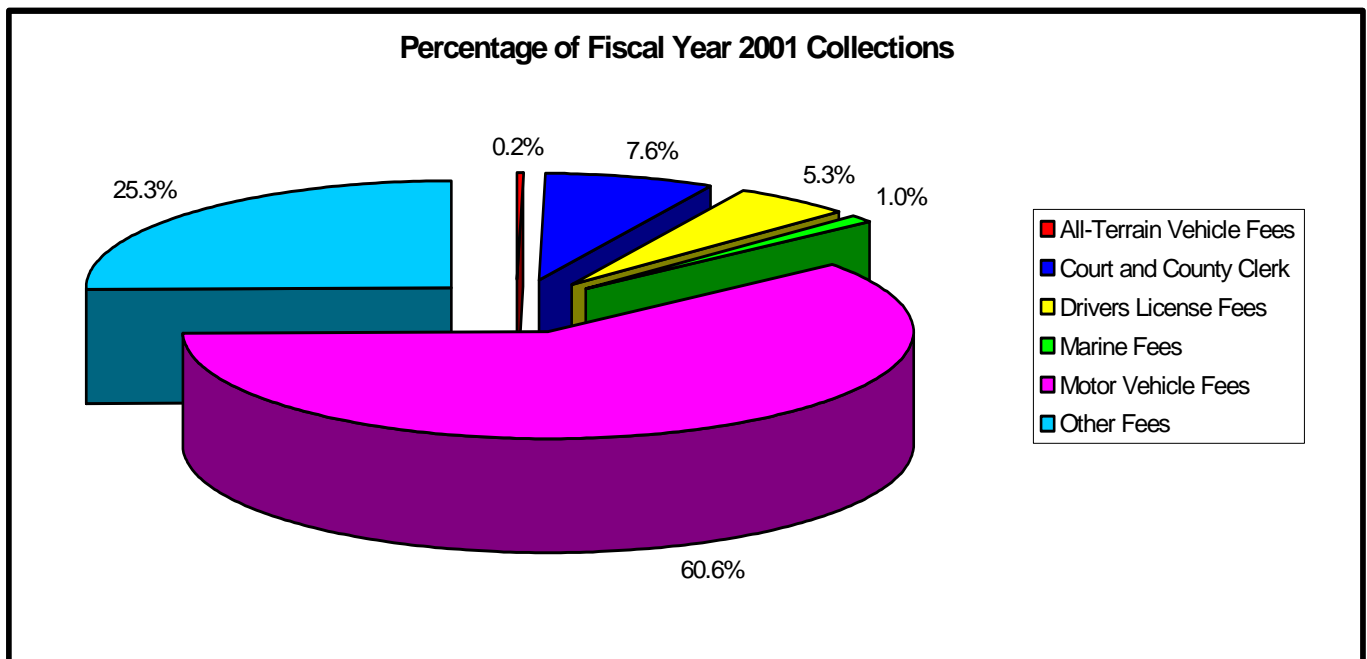
Fees Administered

The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2001 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Drivers License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.

SUMMARY OF FEES ADMINISTERED

| | FY 01 Amount Collected | FY 00 Amount Collected | Percent Increase/ Decrease |
|---|---------------------------|---------------------------|----------------------------------|
| All-Terrain Vehicle Fees | \$758,849 | \$658,101 | 15.3 % |
| Court and County Clerk and Recorder Fees | 35,003,256 | 35,648,179 | -1.8 |
| Drivers License Fees* | 24,395,879 | 19,593,346 | 24.5 |
| Marine Fees | 4,742,899 | 4,892,827 | -3.1 |
| Motor Vehicle Fees* | 277,308,019 | 246,583,354 | 12.5 |
| Other Fees | 115,643,608 | 120,609,739 | -4.1 |
| Total Collections | \$457,852,510 | \$427,985,546 | 7.0 % |

* Fiscal Year 2000 Drivers License and Motor Vehicle Fees are restated.



ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

Grade Crossing Safety Fee

This is a fee imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Registration/Decal Fee

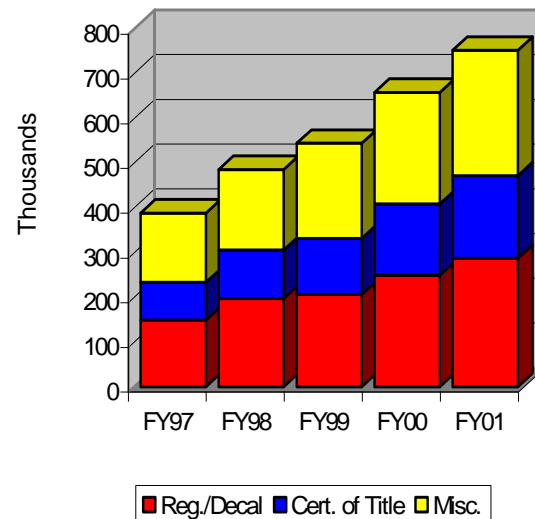
This is an annual fee imposed for the registration of all-terrain vehicles. The registration shall be valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.

| Fee Type | Rate | FY01 Amount Collected | Percent Increase/ Decrease From FY00 |
|--------------------------|----------|-----------------------------|---|
| Cert. of Title | Variable | \$184,260 | 15.3 % |
| Grade Cross | \$0.25 | 6,441 | 40.7 |
| Reg./Decal | 10.00 | 287,333 | 15.3 |
| Misc. | Variable | 280,815 | 12.7 |
| Total Collections | | \$758,849 | 14.5 % |

5 Year History of Collections



COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

This is a fee charged by circuit courts for handling criminal civil cases. The fee is authorized by Section 483.580, RSMo. Disposition of the fee is to the General Fund.

Circuit Clerk Fee

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 483.530, RSMo. Disposition of the fee is to the General Fund.

Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 476.053, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

Crime Victim's Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Special Revenue Fund Descriptions, pages 17 and 19, for the respective authorizations and assessment amounts.

Domestic Relations Resolution Fee

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

See next page for additional fee types and collection amounts.

Independent Living Center Fee

This is a fee collected by the courts from persons convicted of or who plead guilty to a drug-related offense or an intoxication-related traffic offense. The fee is authorized by Section 561.035, RSMo. Disposition of the fee is to the Independent Living Center Fund.

| <u>Fee Type</u> | <u>Rate</u> | <u>FY01 Amount Collected</u> | <u>Percent Increase/ Decrease From FY00</u> |
|--------------------------|---------------|--------------------------------------|---|
| Assoc/Probate | Variable | \$6,741,010 | -12.7 % |
| Circuit Clerk | Variable | 5,893,812 | -0.4 |
| Court Auto. | \$7.00 | 4,432,053 | -3.8 |
| Crime Victims | Variable | 7,256,703 | -8.3 |
| Domestic | 3.00 | 206,851 | -11.7 |
| Living Center | 0.50 | 207,236 | -8.5 |
| Merchant | 5.00 | 10,148 | 117.8 |
| Motorcycle | 2.75 to 20.00 | 1,074 | 11.0 |
| Recorders | Variable | 7,815,444 | -2.4 |
| School Bldg. | Variable | 2,254,105 | 147.4 |
| Pros. Attny. | 0.50 | 184,820 | 11.2 |
| Total Collections | | \$35,003,256 | -1.8 % |

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

Merchant License Fee

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

Motorcycle Safety Fee

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances involving a motorcycle or motortricycle. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.

Recorders Fees

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

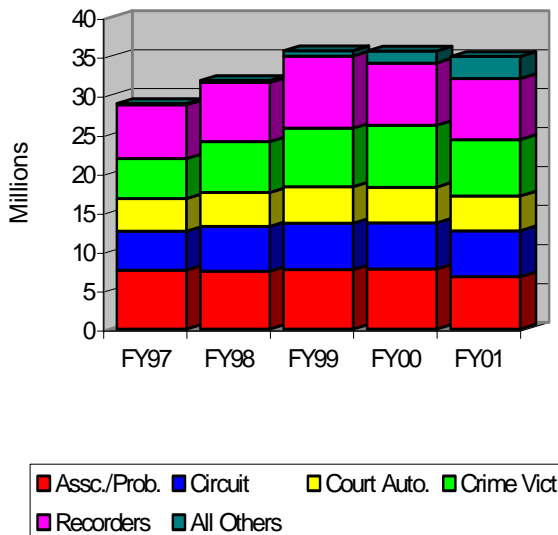
The Children's Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fees are authorized by Section 451.151, RSMo.

The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.

The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.

The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.

5 Year History of Collections



School Building Revolving Forfeitures

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Department of Revenue.

Prosecuting Attorney Fees

This is a \$1 surcharge assessed in each criminal court proceeding filed in the state. This fee is authorized by Section 56.765, RSMo. Disposition of the 50 percent state portion of the fee is to the Missouri Office of Prosecution Services Fund. The courts pay the county treasurers the other 50 percent.

DRIVERS LICENSE FEES

Commercial Drivers License Road/Written Test Fee

This is a fee imposed on applicants for a commercial drivers license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Drivers License Issuance and Renewal Fees

This is a drivers license fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a drivers license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Identification Card Fee

This is a fee charged for the issuance of a nondrivers identification card containing essentially the same information on a valid drivers license. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

See next page for additional fee types and collection amounts.

| Fee Type | Rate* | FY01 Amount Collected | Percent Increase/ Decrease From FY00 |
|--------------------------|-------------|-----------------------------|---|
| CDL | \$5.00 | \$250,270 | 0.1 % |
| Drivers License | | | |
| Operator | 7.50/15.00 | 13,674,534 | 42.7 |
| Chauffeur | 15.00/30.00 | 2,445,396 | 41.0 |
| Commercial | 20.00/40.00 | 3,079,707 | 76.8 |
| Motorcycle | 7.50/15.00 | 1,230 | 86.4 |
| ID Card | 3.00/6.00 | 985,571 | -25.1 |
| Instr. Permit | Variable | 325,893 | 17.8 |
| Organ Donor | 1.00 | 375,222 | 35.6 |
| Reinstatement | Variable | 3,061,541 | -29.0 |
| Misc. | Variable | 196,515 | 88.7 |
| Total Collections | | \$24,395,879 | 24.5 % |

Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Section 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

**Effective July 1, 2000, six-year drivers/non-drivers licenses are available for specific age groups. The Department of Revenue will phase in the six-year license over a period of several years. Six-year rates are double the three-year rates.*

DRIVERS LICENSE FEES (continued)

Organ Donor Contribution

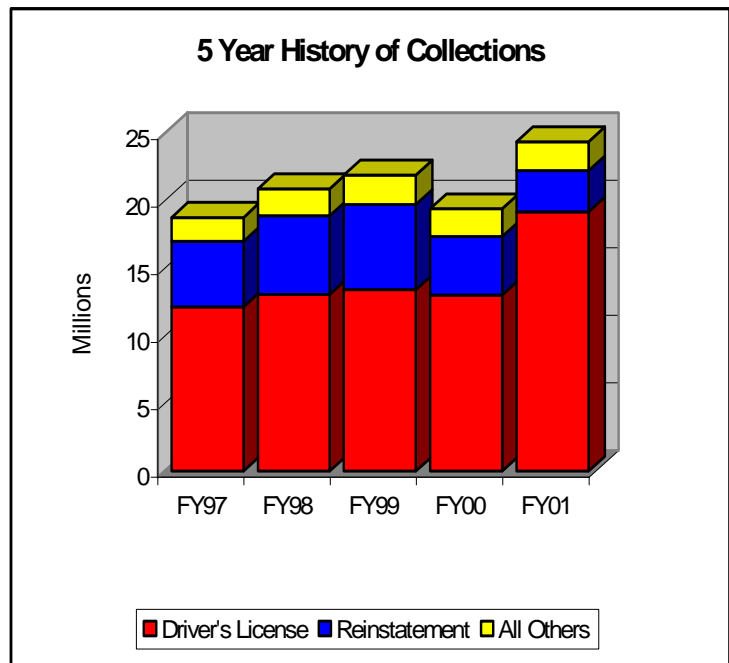
This is a voluntary contribution to promote an organ donor program. Applicants for a license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.



MARINE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within sixty days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

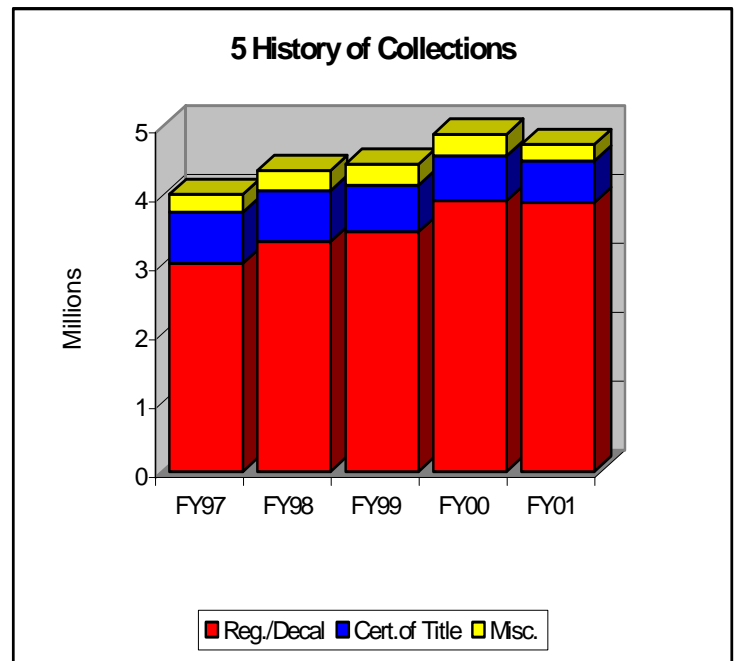
| Fee Type | Rate | FY01 Amount Collected | Percent Increase/ Decrease From FY00 |
|--------------------------|----------|-----------------------------|---|
| Cert. of Title | Variable | \$607,090 | -6.4 % |
| Reg./Decal | Variable | 3,898,430 | -0.8 |
| Misc. | Variable | 237,379 | -24.6 |
| Total Collections | | \$4,742,899 | -3.1 % |

Registration/Decal Fee

This is a fee imposed every third year on an owner of a watercraft to obtain its registration. There is a one time fee per owner of an outboard motor to obtain an outboard motor decal. The Division of Motor Vehicle and Drivers Licensing confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Section 306.030 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.



MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Apportioned Fee

This is a fee imposed on owners and operators of motor vehicles and trailers operated in interstate or combined interstate and intrastate commerce. The fee is on an apportionment basis that is determined by the miles traveled on and the use made of Missouri highways. The fee is authorized by Section 301.277, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 301.020, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund established in Section 192.935, RSMo.

Cab Card Fee

This is a fee imposed on commercial motor vehicle operators for the registration cab card that must accompany the apportioned interstate license plate. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3.010 (29). Disposition of the fee is to the State Highways and Transportation Department Fund.

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

See next page for additional fee types and collection amounts.

MOTOR VEHICLE FEES (continued)

Grade Crossing Safety Fee

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock and flanged wheel equipment or private cars. The collection amount includes \$1,423,748 collected by the Division of Motor Vehicle and Drivers Licensing and \$11,251 collected by the Highway Reciprocity Commission. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Hunters Permit Fee

This fee, in lieu of the registration fee, is imposed on the owner of a motor vehicle who is duly and legally proportionally registered in Missouri but cannot legally operate the vehicle because of a lease cancellation. The fee is authorized by Section 301.266, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Fuel Permit Fee

This is a fee imposed on an interstate motor vehicle operator in lieu of being a licensed fuel user. The fee is authorized by Section 142.830, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

| <u>Fee Type</u> | <u>Rate</u> | <u>FY01 Amount Collected</u> | <u>Percent Increase/ Decrease From FY00</u> |
|--------------------------|-------------|--------------------------------------|---|
| Alt. Fuel Decal | Variable | \$224,221 | -61.4 % |
| Apportioned | Variable | 58,911,306 | -9.8 |
| Blindness Ed. | \$1.00 | 113,373 | 100.0 |
| Cab Card | 2.00 | 137,572 | -8.4 |
| Cert. of Title | 8.50 | 16,982,364 | -4.5 |
| Dup. Plate | 8.50 | 645,408 | 9.3 |
| Grade Cross | 0.25 | 1,434,999 | 89.4 |
| Hunter Permit | 25.00 | 1,600 | 36.2 |
| Motor Fuel | 10.00 | 80,468 | -0.2 |
| MV Trip Permit | Variable | 4,182,660 | 8.6 |
| Pro. Cab Card | 2.00 | 11,586 | -23.5 |
| Recip. Trip | 10.00 | 123,728 | -8.6 |
| Registration | Variable | 165,256,652 | 27.4 |
| Revenue Trnsf. | Variable | 11,798 | -22.1 |
| World War II | 10.00 | 10,492 | 100.0 |
| 72 Hr. License | 5.00 | 730 | -48.8 |
| Misc. | Variable | 29,179,062 | 5.7 |
| Total Collections | | \$277,308,019 | 12.5 % |

See next page for additional fee types and collection amounts.

MOTOR VEHICLE FEES (continued)

Prorate Cab Card Transfer Fee

This is a fee imposed on an interstate motor vehicle licensee who transfers a license plate that also necessitates issuance of a new cab card. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3.010(29). Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Vehicle Trip Permit Fee

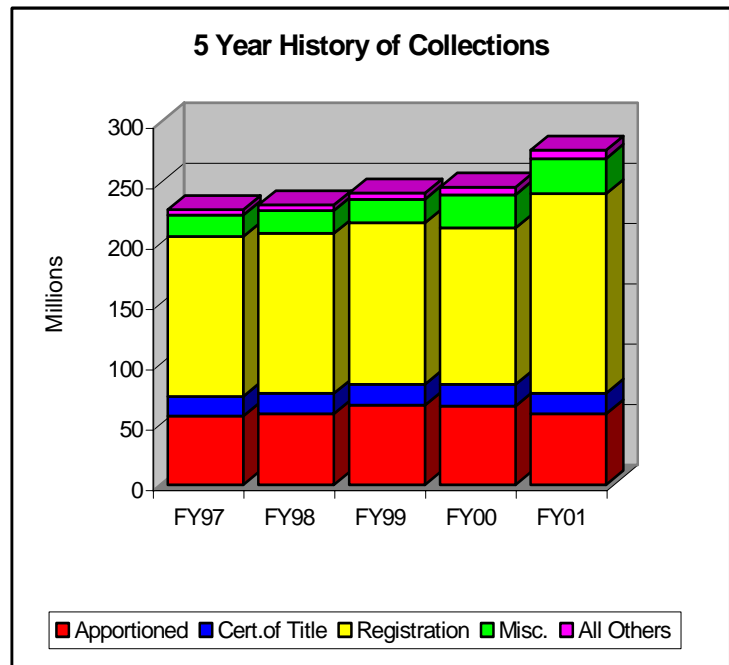
This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include nonresident, maintenance, driveway, and intransit. The fee is authorized by Sections 301.170-301.177, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Reciprocity Trip Permit Fee

This is a fee imposed for the issuance of a permit authorizing the operation of any motor vehicle on Missouri state highways that is legally registered in some other jurisdiction. The permit is for a period not to exceed 72 hours. The fee is authorized by Section 301.265, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Effective July 1, 2000, two-year vehicle registration is available for even model year vehicles. Two-year registration was available for odd number model year vehicles in 2001. Two-year rates are double the one year rates.

See next page for additional fee types and collection amounts.



Registration Fee

This is an annual fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040-301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Registration Transfer Fee

This is a fee imposed for the transfer of a license plate from one vehicle to another by the same individual. The fee is authorized by Section 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

MOTOR VEHICLE FEES (continued)

Seventy-Two Hour License Permit Fee

This is a fee imposed for the issuance of a permit authorizing the operation of a motor vehicle on Missouri state highways for up to 72 hours. The fee is authorized by Section 390.136, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

World War II Memorial Contribution

This is a voluntary contribution to promote the World War II Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation is authorized by Section 301.3031, RSMo. Disposition of the contribution is to the World War II Memorial Trust Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and the Department of Revenue Information Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

OTHER FEES

Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

| <u>Fee Type</u> | <u>Rate</u> | <u>FY01 Amount Collected</u> | <u>Percent Increase/ Decrease From FY00</u> |
|--------------------------|-------------|--------------------------------------|---|
| Gaming | \$2.00 | \$93,969,401 | -4.5 % |
| IFTA Penalties | Variable | 104,151 | 14.0 |
| IRP Late Filer | 100.00 | 141,100 | -3.7 |
| IRP Late Pymt. | Variable | 127,008 | 10.3 |
| MV Comm. | Variable | 983,313 | 2.0 |
| Petroleum | Variable | 2,400,864 | 2.9 |
| Publication | Variable | 1,966,909 | -8.1 |
| Rural Electric | 10.00 | 470 | -2.1 |
| Storage Tank | 100.00 | 13,841,740 | -3.4 |
| Tire | 0.50 | 2,084,752 | 2.4 |
| Tobacco | 100.00 | 23,900 | 5.3 |
| <u>Total Collections</u> | | <u>\$115,643,608</u> | <u>-4.1 %</u> |

IFTA Penalties

This is interest imposed on all delinquent special fuel (primarily diesel fuel) taxes due in accordance with the International Fuel Tax Agreement (IFTA). All accounts accrue interest at a rate of one percent per month. The penalty is authorized by Section 142.929, RSMo. Disposition of the interest is to the Motor Fuel Tax Fund.

IRP Late Filer Penalty

This is a penalty imposed on registered commercial vehicles if the Highway Reciprocity Commission receives the renewal application after October 1. The penalty is authorized by Section 301.041, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

IRP Late Payment Penalty

This is a penalty imposed on registered commercial vehicles if the motor vehicle operator does not pay the renewal application fees by December 1. The penalty is authorized by Section 301.041, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund.

See next page for additional fee types and collection amounts.

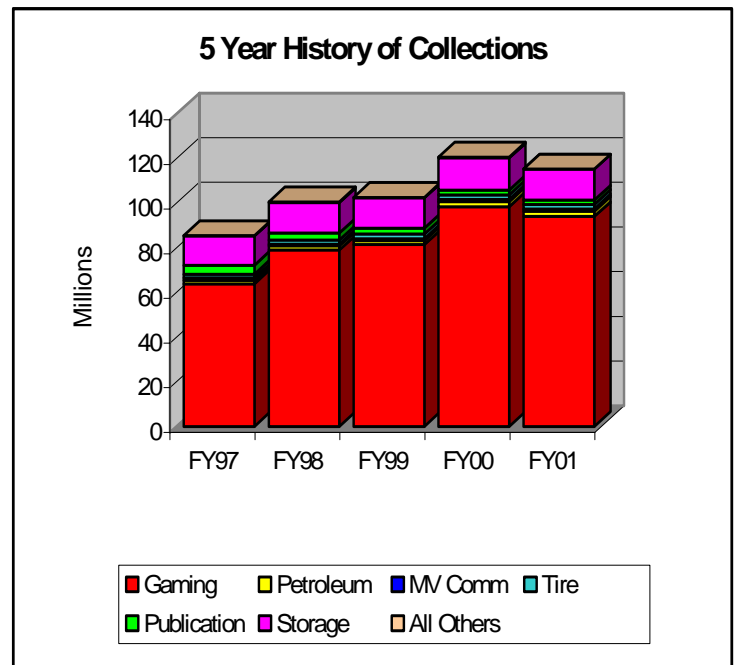
OTHER FEES (continued)

Petroleum Inspection Fee

This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.102, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

Publication/Record Search Fee

This is a fee and applicable sales tax charged for the issuance of state publications or providing access to or furnishing copies of a public record. The collection amount includes \$259,546 collected by the Division of Administration, \$74,747 collected by the Division of Taxation and Collection, \$1,810,905 collected by the Division of Motor Vehicle and Drivers Licensing, \$5,811 collected by the Highway Reciprocity Commission and \$1,257 collected by the Secretary of State. The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.



Rural Electric Cooperative Fee

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.

Storage Tank Fee

This is a surcharge on petroleum products and a fee collected from owners or operators of underground and aboveground storage tanks. The fee is authorized by Sections 319.129 and 319.132, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund.

Tobacco License Fee

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of carrying on such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Money Fund.

Unaudited

**DEPARTMENT OF REVENUE
DRIVERS LICENSE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1997 - 2001)**

| | Fiscal Year | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 |
| Licenses Issued | | | | | |
| Operator | 1,328,095 | 1,277,300 | 1,311,832 | 1,318,528 | 1,226,071 |
| Chauffeur | 112,152 | 115,628 | 123,585 | 105,141 | 114,267 |
| Commercial | 98,015 | 87,056 | 90,565 | 90,186 | 76,168 |
| Motorcycle | 99 | 88 | 59 | 110 | 66 |
| Identification Cards | 190,232 | 175,551 | 162,227 | 140,919 | 114,481 |
| Instruction Permits | 196,888 | 177,635 | 169,355 | 164,040 | 161,840 |
| Organ Donor | 376,293 | 468,628 | 373,458 | 367,465 | 355,121 |
| Record Searches | 1,033,363 | 1,096,144 | 1,456,825 | 1,722,445 | 2,416,400 |
| Reinstatements | 74,771 | 76,857 | 74,000 | 67,280 | 55,960 |
| Miscellaneous | | | | | |
| License Applications | 79,200 | 85,489 | 79,382 | 65,134 | 51,173 |
| School Bus Permits | 15,271 | 4,470 | 4,280 | 4,476 | 9,077 |
| Certified Records | 4,198 | 4,551 | 3,990 | 5,057 | 6,433 |
| Address Changes | 15,525 | 12,723 | 8,667 | 4,798 | 4,337 |
| Other | 253,270 | 142,663 | 130,817 | 114,207 | 92,973 |
| Total Drivers License Transactions | 3,777,372 | 3,724,783 | 3,989,042 | 4,169,786 | 4,684,367 |
| Percent Increase/Decrease From Prior Year | 1.41% | -6.62% | -4.33% | -10.99% | 4.82% |

Unaudited

**DEPARTMENT OF REVENUE
MOTOR VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1997 - 2001)**

| | Fiscal Year | | | | |
|---|-------------------|------------------|------------------|------------------|------------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 |
| Vehicle Registration | | | | | |
| Passenger | 4,002,183 | 3,061,191 | 3,030,693 | 3,010,056 | 3,001,969 |
| Trucks | 1,650,894 | 1,301,773 | 1,276,624 | 1,252,507 | 1,243,735 |
| Buses | 13,022 | 12,812 | 11,512 | 11,263 | 11,382 |
| Motorcycles | 92,873 | 61,953 | 56,459 | 53,874 | 54,878 |
| Trailers | 334,023 | 350,833 | 324,797 | 345,548 | 350,875 |
| Recreational Vehicles | 27,699 | 21,972 | 21,776 | 22,188 | 22,175 |
| Replacement Plates/Tabs | 86,825 | 74,701 | 110,647 | 37,745 | 48,987 |
| Miscellaneous | 20,761 | 21,104 | 19,881 | 20,717 | 12,204 |
| Titles | | | | | |
| Original | 1,642,182 | 1,614,142 | 1,194,723 | 1,176,653 | 1,183,597 |
| Lienholder | 300,593 | 394,288 | 541,651 | 523,011 | 505,824 |
| Duplicate | 88,150 | 86,965 | 79,743 | 74,254 | 68,035 |
| Salvage | 60,776 | 29,686 | 52,272 | 49,722 | 49,680 |
| Repossessed | 34,523 | 54,973 | 28,274 | 29,170 | 29,649 |
| Quick Title Fee | 259,585 | 250,198 | 218,076 | 193,819 | 178,666 |
| Miscellaneous | 19,654 | 15,219 | 13,693 | 13,613 | 12,223 |
| Temporary Permits | 545,761 | 496,523 | 461,318 | 427,467 | 433,025 |
| Miscellaneous | | | | | |
| License Transfers | 361,177 | 390,908 | 392,899 | 375,471 | 329,806 |
| Code L | 5,802 | 169,206 | 526,900 | 510,308 | 493,736 |
| Plate Reservations | 225,020 | 168,652 | 166,847 | 168,451 | 144,166 |
| Dealer Plates | 78,867 | 76,480 | 73,889 | 70,787 | 56,289 |
| Record Searches | 365 | 115,109 | 146,939 | 83,599 | 91,572 |
| Penalty Fees | 736,836 | 752,477 | 730,434 | 626,241 | 663,287 |
| Disabled Placards | 323,917 | 307,293 | 280,380 | 279,863 | 271,526 |
| Other | 57,661 | 67,373 | 68,356 | 74,228 | 66,580 |
| Total Motor Vehicle Transactions | <u>10,969,149</u> | <u>9,895,831</u> | <u>9,828,783</u> | <u>9,430,555</u> | <u>9,323,866</u> |
| Percent Increase/Decrease From Prior Year | <u>10.85%</u> | <u>0.68%</u> | <u>4.22%</u> | <u>1.14%</u> | <u>1.23%</u> |

Unaudited

**DEPARTMENT OF REVENUE
MARINE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1997 - 2001)**

| | Fiscal Year | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 |
| Marine Titles | | | | | |
| Watercraft Original Title | 50,047 | 56,571 | 54,784 | 55,247 | 55,662 |
| Watercraft Duplicate Title | 2,671 | 2,629 | 2,338 | 2,263 | 2,144 |
| Outboard Motor Original Title | 30,774 | 35,400 | 46,371 | 57,566 | 58,082 |
| Outboard Motor Duplicate Title | 1,317 | 1,392 | 1,503 | 1,576 | 1,535 |
| Other | 4,240 | 1,275 | 1,304 | 1,149 | 1,193 |
| Marine Registrations | | | | | |
| Watercraft/Motorboat Decals | 112,429 | 119,405 | 113,504 | 116,500 | 114,011 |
| Outboard Motor Decals | 26,999 | 31,304 | 41,223 | 52,010 | 52,221 |
| Documented Vessels | 4,759 | 5,090 | 4,800 | 4,066 | 3,537 |
| Miscellaneous | | | | | |
| Replacement Decals | 746 | 1,279 | 1,718 | 2,600 | 1,588 |
| Dealer Registrations | 3,626 | 4,125 | 4,230 | 3,962 | 2,540 |
| Watercraft Numbers | 17,366 | 20,235 | 19,591 | 20,351 | 21,237 |
| Title Penalties | 4,968 | 5,471 | 5,839 | 5,844 | 6,095 |
| Boat Identification Plates | 686 | 750 | 814 | 946 | 954 |
| Other | 1,750 | 4,426 | 4,264 | 4,275 | 4,384 |
| Total Marine Transactions | <u>262,378</u> | <u>289,352</u> | <u>302,283</u> | <u>328,355</u> | <u>325,183</u> |
| Percent Increase/Decrease From Prior Year | <u>-9.32%</u> | <u>-4.28%</u> | <u>-7.94%</u> | <u>0.98%</u> | <u>4.31%</u> |

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1997 - 2001)**

| | Fiscal Year | | | | |
|--|---------------|---------------|---------------|---------------|---------------|
| | 2001 | 2000 | 1999 | 1998 | 1997 |
| Titles | 21,236 | 20,693 | 20,175 | 16,868 | 13,617 |
| Registration/Decals | 26,778 | 23,862 | 20,217 | 19,353 | 14,572 |
| Miscellaneous | 5,076 | 4,476 | 3,840 | 3,237 | 2,871 |
| Total All-Terrain Vehicle Transactions | <u>53,090</u> | <u>49,031</u> | <u>44,232</u> | <u>39,458</u> | <u>31,060</u> |
| Percent Increase/Decrease From Prior Year | <u>8.28%</u> | <u>10.85%</u> | <u>12.10%</u> | <u>27.04%</u> | <u>15.05%</u> |



Missouri Department of Revenue

Non-Appropriated Funds

This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited with the State Treasurer's Office.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001**

| Name of Fund or Source | Balance June 30, 2000 | Receipts | Expenditures | Balance June 30, 2001 (a) | Type of Asset (b) | Asset Value |
|--|--------------------------|-------------|--------------|---------------------------------|----------------------------|---------------|
| DEPARTMENT OF AGRICULTURE: | | | | | | |
| Mo. Governor's Conference | \$ 93,584 | 39,688 | 133,272 | 0 | ---- | 0 |
| Mo. State Fair Grandstand/Event Escrow Account | 788,478 | 1,738,286 | 1,630,731 | 896,033 | Cash | 896,033 |
| MSF Barrow Carcass Show | 1 | 56,023 | 56,024 | 0 | ---- | 0 |
| MSF Steer Carcass Show | 253 | 113,127 | 113,380 | 0 | ---- | 0 |
| ATTORNEY GENERAL'S OFFICE: | | | | | | |
| Merchandising Practices Restitution Fund | \$ 1,977,137 | 529,670 | 2,172,800 | 334,007 | Cash | 334,007 |
| Montgomery Ward Multistate Fund | 1,063,118 | 21,103 | 0 | 1,084,221 | Cash | 1,084,221 |
| Smithkline Beecham Settlement Fund | 163,394 | 567 | 163,961 | 0 | ---- | 0 |
| Baker & Taylor Litigation Expense Fund | 48,566 | 686 | 49,252 | 0 | ---- | 0 |
| Special Consumer Education Fund | 1,464 | 25 | 0 | 1,489 | Cash | 1,489 |
| Credit Source Settlement Fund | 358,112 | 7,100 | 2,252 | 362,960 | Cash | 362,960 |
| US Purchasing Exchange | 9,041,147 | 21,741,840 | 30,782,987 | 0 | ---- | 0 |
| DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES: | | | | | | |
| Inmate Account Fund | \$ 2,745,940 | 29,038,258 | 29,654,361 | 2,129,837 | Cash | 2,129,837 |
| Inmate Canteen Fund | 3,505,256 | 26,717,350 | 25,765,656 | 4,456,950 | Cash | 4,456,950 |
| DEPARTMENT OF ECONOMIC DEVELOPMENT: | | | | | | |
| Missouri Housing Development MHDC Fund | \$ 227,340,215 | 216,403,490 | 156,949,395 | 286,794,310 | Cash, TI | 1,898,523,589 |
| Missouri Development Finance Board | 26,848,844 | 10,155,829 | 644,340 | 36,360,333 | Cash, TI, Rec, Eq, Pre Exp | 105,670,807 |
| DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION: | | | | | | |
| Missouri School for the Deaf: Trust Fund | \$ 239,877 | 12,784 | 3,447 | 249,214 | Cash, TN, CS, FA | 259,652 |
| Student and Activities Fund | 48,778 | 189,395 | 183,017 | 55,156 | Cash | 55,156 |
| Missouri School for the Blind: Trust Fund | 6,934,541 | 536,802 | 1,657,422 | 5,813,921 | Cash, TN, FA, CS | 7,554,999 |
| Activities Fund | 18,782 | 184,635 | 182,671 | 20,746 | Cash | 20,746 |
| Student Fund | 18,957 | 9,187 | 15,094 | 13,050 | Cash | 13,050 |
| Handicapped Children's Trust Fund | 248,004 | 107,044 | 1,171 | 353,877 | Cash, CS | 364,607 |

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001**

| Name of Fund or Source | Balance June 30, 2000 | Receipts | Expenditures | Balance June 30, 2001 (a) | Type of Asset (b) | Asset Value |
|--|--------------------------|-------------|--------------|---------------------------------|-----------------------------|-------------|
| DEPARTMENT OF HIGHER EDUCATION: | | | | | | |
| Missouri Student Loan Program Atom Account | \$ 288,555 | 212,484,295 | 212,625,156 | 147,694 | Cash | 147,694 |
| Central Missouri State University: | | | | | | |
| Current General Fund | 14,416,477 | 40,438,511 | 35,958,352 | 18,896,636 | Cash, CD, Inv | 18,896,636 |
| Current Restricted Fund | 692,161 | 11,091,994 | 11,061,747 | 722,408 | Cash, CD | 722,408 |
| Auxiliary Services Designated | 593,048 | 23,608,832 | 23,663,732 | 538,148 | Cash, CD, Inv | 538,148 |
| Loan Funds - Restricted Fund | 7,292,230 | 521,318 | 716,121 | 7,097,427 | TN | 7,097,427 |
| Endowment and Similar Restricted Fund | 1,718,413 | 56,085 | 476,096 | 1,298,402 | CD | 1,298,402 |
| Unexpended Plant Restricted Fund | 6,511,841 | 1,051,869 | 1,561,242 | 6,002,468 | Cash, CD | 6,002,468 |
| Harris-Stowe State College: | | | | | | |
| Current Funds - Unrestricted: | | | | | | |
| Tuition and Student Fees | \$ 3,350,550 | 3,452,690 | 3,044,582 | 3,758,658 | Cash, Rec | 3,758,658 |
| Other Revenues | 290,074 | 261,010 | 229,162 | 321,922 | Cash, Rec | 321,922 |
| Current Funds - Restricted: | | | | | | |
| Federal Grants and Contracts | (259,071) | 4,481,470 | 4,453,448 | (231,049) | Cash, Rec | (231,049) |
| Other Revenue | 482,443 | 552,491 | 632,523 | 402,411 | Cash, Rec | 402,411 |
| Loan Fund | 45,700 | 7,329 | 12,262 | 40,767 | Rec | 40,767 |
| Agency Fund | 182,380 | 16,834 | 24,588 | 174,626 | Cash | 174,656 |
| Endowment | 628,053 | 15,686 | 0 | 643,739 | TI | 643,739 |
| Plant | 6,177,907 | 344,913 | 372,069 | 6,150,751 | Cash, Rec, TI | 6,150,751 |
| Lincoln University: | | | | | | |
| Current Funds - Unrestricted | \$ 6,006,032 | 27,968,620 | 26,251,618 | 7,723,034 | Cash, TI, Rec | 7,723,034 |
| Restricted Fund | 336,081 | 11,259,772 | 11,229,691 | 366,162 | Cash, TI, Rec | 366,162 |
| Auxiliary Fund | 882,678 | 3,099,937 | 2,778,240 | 1,204,375 | Cash, TI, Rec | 1,204,375 |
| Missouri Southern State College: | | | | | | |
| Current Fund | \$ 2,092,306 | 22,970,929 | 23,615,745 | 1,447,490 | Cash, Rec, Inv, TI, Pre Exp | 4,567,374 |
| Auxiliary Fund | 481,120 | 3,876,792 | 4,099,388 | 258,524 | Cash, Rec, Inv, TI | 410,953 |
| Plant Fund | 81,843,474 | 25,058,063 | 19,097,970 | 87,803,567 | Cash, Rec, Inv, TI | 111,296,381 |

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001**

| Name of Fund or Source | Balance June 30, 2000 | Receipts | Expenditures | Balance June 30, 2001 | Type of Asset (b) | Asset Value |
|--|--------------------------|------------|--------------|--------------------------|-----------------------|-------------|
| DEPARTMENT OF HIGHER EDUCATION (continued): | | | | | | |
| <u>Missouri Western State College:</u> | | | | | | |
| Education and General: | | | | | | |
| Student Fees | \$ | 13,374,253 | 13,374,253 | 0 | --- | 0 |
| Interest Income | 0 | 484,089 | 484,089 | 0 | --- | 0 |
| State Vocational Reimbursements | 0 | 28,171 | 28,171 | 0 | --- | 0 |
| Reimbursement from Auxiliary | 0 | 75,700 | 75,700 | 0 | --- | 0 |
| Miscellaneous Income | 0 | 1,062,035 | 1,062,035 | 0 | --- | 0 |
| Auxiliary Services: | | | | | | |
| Student Fees | 0 | 1,083,400 | 1,083,400 | 0 | --- | 0 |
| Federal Government Income | 0 | 40,050 | 40,050 | 0 | --- | 0 |
| Sales and Services | 0 | 4,705,155 | 4,705,155 | 0 | --- | 0 |
| Interest Income | 0 | 230,633 | 230,633 | 0 | --- | 0 |
| Other Income: | | | | | | |
| Revenue Bond Proceeds | 960,554 | 60,205 | 0 | 1,020,759 | TN,Cash | 1,020,759 |
| Interest Income | 0 | 25,291 | 25,291 | 0 | --- | 0 |
| District Taxation | 0 | 741 | 741 | 0 | --- | 0 |
| <u>Northwest Missouri State University:</u> | | | | | | |
| Current Fund: | | | | | | |
| General Operating and Designated | \$ | 32,108,249 | 32,375,496 | 5,154,031 | Cash,Inv,Rec | 8,090,855 |
| Auxiliary Enterprises | 90,262 | 13,240,519 | 11,368,313 | 1,962,468 | Cash,Inv,Rec | 2,246,234 |
| Restricted | 406,477 | 5,262,002 | 5,094,841 | 573,638 | Cash | 610,647 |
| Loan Fund | 2,666,583 | 129,853 | 26,699 | 2,769,737 | Cash,Rec | 2,846,105 |
| Endowment Fund | 1,653,643 | 99,721 | 0 | 1,753,364 | Cash | 1,753,364 |
| Plant Fund: | | | | | | |
| Renewals and Replacements | 1,304,671 | 176,601 | 1,283,812 | 197,460 | Cash | 3,378,469 |
| Retirement of Indebtedness | 1,777,572 | 2,022,410 | 3,409,816 | 390,166 | Cash | 612,136 |
| Investment in Plant | 134,201,342 | 0 | 0 | 134,201,342 | Land,Bldg,Eq | 134,201,342 |
| <u>Southeast Missouri State University:</u> | | | | | | |
| Current Fund | \$ | 77,950,690 | 72,756,769 | 23,854,766 | Cash,TI,Rec | 23,854,766 |
| Loan Fund | 4,292,696 | 189,280 | (40,845) | 4,522,821 | Cash,Rec | 4,522,821 |
| Endowment and Similar Funds | 3,851,830 | 403,549 | 0 | 4,255,379 | TI | 4,255,379 |
| Plant Fund | 181,603,811 | 11,370,728 | 11,374,704 | 181,599,835 | Cash,Rec,Land,Bldg,Eq | 181,599,835 |
| Agency Fund | 26,514 | 461,690 | 417,870 | 70,334 | Cash | 70,334 |

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001

| Name of Fund or Source | Balance | | Expenditures | Balance | | Type of Asset (b) | Asset Value |
|--|---------------|-------------|--------------|---------------|--------------------|----------------------|-------------|
| | June 30, 2000 | Receipts | | June 30, 2001 | (a) | | |
| DEPARTMENT OF HIGHER EDUCATION (continued): | | | | | | | |
| <u>Southwest Missouri State University:</u> | | | | | | | |
| General Operating Fund: | | | | | | | |
| Undesignated Fund | \$ 16,191,407 | 52,081,746 | 48,115,113 | 20,158,040 | Ti,Inv,Pre Exp | | 20,158,040 |
| Designated Fund | 4,610,530 | 13,465,355 | 13,275,770 | 4,800,115 | Ti,Inv,Pre Exp | | 4,800,115 |
| Auxiliary Enterprises: | | | | | | | |
| Bookstore | 1,239,698 | 6,195,403 | 6,218,790 | 1,216,311 | Ti,Inv,Pre Exp,Rec | | 1,216,311 |
| Parking | 1,324,250 | 2,277,668 | 2,410,294 | 1,191,624 | Ti,Inv,Pre Exp,Rec | | 1,191,624 |
| Athletics | 608,502 | 5,544,528 | 5,566,306 | 586,724 | Ti,Inv,Pre Exp,Rec | | 586,724 |
| Housing | 5,887,647 | 16,305,057 | 16,781,488 | 5,411,216 | Ti,Inv,Pre Exp,Rec | | 5,411,216 |
| Hammons Student Center | 915,213 | 1,516,638 | 1,787,824 | 644,027 | Ti,Inv,Pre Exp,Rec | | 644,027 |
| Performing Arts Center | (65,579) | 912,515 | 732,058 | 114,878 | Ti,Inv,Pre Exp,Rec | | 114,878 |
| Student Health Center | 350,018 | 2,210,849 | 2,092,178 | 468,689 | Ti,Inv,Pre Exp,Rec | | 468,689 |
| Restricted Fund | 1,841,557 | 21,587,117 | 19,543,129 | 3,885,545 | Rec | | 3,885,545 |
| West Plains Fund | 1,826,415 | 3,777,809 | 3,576,568 | 2,027,656 | Ti,Inv,Rec,Pre Exp | | 2,027,656 |
| <u>Truman State University</u> | | | | | | | |
| Current Funds - Unrestricted | \$ 9,079,967 | 45,852,874 | 45,930,183 | 9,002,658 | Cash, Ti,Inv,Rec | | 8,346,331 |
| Current Funds - Restricted | 191,910 | 3,904,696 | 3,475,209 | 621,397 | Cash,Rec | | 621,397 |
| Loan Fund | 3,799,441 | 163,290 | 87,971 | 3,874,760 | Cash,Rec | | 3,874,760 |
| Quasi-Endowment Fund | 12,160,480 | 1,483,020 | 741,510 | 12,901,990 | Cash, Ti | | 12,959,060 |
| Plant Fund | 21,228,905 | 19,293,905 | 18,603,591 | 21,919,219 | Cash, Ti,Rec,CWIP | | 21,905,919 |
| Development Fund Corporation: | | | | | | | |
| Loan Fund | 2,156,754 | (55,004) | 9,360 | 2,092,390 | Cash, Ti,Rec | | 2,092,790 |
| Endowment Fund | 12,390,246 | 1,234,776 | 977,448 | 12,647,574 | Cash, Ti,Rec | | 12,874,540 |
| <u>University of Missouri:</u> | | | | | | | |
| General Operating Fund | \$ 63,031,000 | 348,239,000 | 309,197,000 | 102,073,000 | Cash, Ti,Rec,Inv | | 141,534,000 |
| Unrestricted Designated Fund: | | | | | | | |
| Sales and Services of Hospital | 94,164,000 | 417,955,000 | 411,934,000 | 100,185,000 | | | |
| Auxiliary Enterprises | 195,000 | 143,372,000 | 146,123,000 | (2,556,000) | | | |
| Service Operations | 6,938,000 | 133,591,000 | 133,894,000 | 6,635,000 | | | |
| Other | 52,520,000 | 117,338,000 | 104,129,000 | 65,729,000 | | | |
| Total Unrestricted Designated Fund | 153,817,000 | 812,256,000 | 796,080,000 | 169,993,000 | Cash, Ti,Rec,Inv | | 235,711,000 |
| Restricted Programs | 84,093,000 | 256,997,000 | 253,603,000 | 87,487,000 | Cash, Ti,Rec,Inv | | 121,309,000 |

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001

| Name of Fund or Source | Balance | | Receipts | Expenditures | Balance | | Type of Asset | Asset Value |
|---|---------------|---------------|-------------|--------------|---------------|------|---------------|-------------|
| | June 30, 2000 | June 30, 2001 | | | June 30, 2001 | (a) | | |
| DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS: | | | | | | | | |
| Division of Employment Security: | | | | | | | | |
| Unemployment Compensation Fund | \$ | 520,890,692 | 278,336,933 | 413,069,748 | 386,157,877 | Cash | 386,157,877 | |
| Trade Adjustment Allowance Program | | (327,826) | 6,248,837 | 5,694,572 | 226,439 | Cash | 226,439 | |
| Missouri Employment and Training Program | | 3,275 | 80,000 | 82,725 | 550 | Cash | 550 | |
| Disaster Unemployment Assistance Program | | 323 | 6,473 | 5,788 | 1,008 | Cash | 1,008 | |
| NAFTA Assistance Program | | 49,019 | 868,054 | 872,289 | 44,784 | Cash | 44,784 | |
| DEPARTMENT OF MENTAL HEALTH: | | | | | | | | |
| Albany Regional Center | \$ | 218,423 | 1,780,924 | 1,736,746 | 262,601 | Cash | 262,601 | |
| Bellevue Regional Center | | 549,712 | 2,485,395 | 2,606,500 | 428,607 | Cash | 428,607 | |
| Central Missouri Regional Center | | 248,895 | 3,753,097 | 3,746,982 | 255,010 | Cash | 255,010 | |
| Cottonwood Residential Treatment Center | | 816 | 4,390 | 4,341 | 865 | Cash | 865 | |
| Fulton State Hospital | | 274,036 | 2,409,604 | 2,360,467 | 323,173 | Cash | 323,173 | |
| Hannibal Regional Center | | 104,374 | 2,296,543 | 2,210,769 | 190,148 | Cash | 190,148 | |
| Hawthorn Children's Psychiatric Hospital | | 214 | 1,756 | 1,849 | 121 | Cash | 121 | |
| Higginsville Rehabilitation Center | | 120,150 | 1,237,314 | 1,246,670 | 110,794 | Cash | 110,794 | |
| Joplin Regional Center | | 410,956 | 2,709,783 | 2,417,470 | 703,269 | Cash | 703,269 | |
| Kansas City Regional Center | | 735,952 | 8,145,723 | 7,892,112 | 989,563 | Cash | 989,563 | |
| Kirksville Regional Center | | 94,552 | 1,164,560 | 1,127,016 | 132,096 | Cash | 132,096 | |
| Marshall Rehabilitation Center | | 153,830 | 2,067,741 | 2,038,581 | 182,990 | Cash | 182,990 | |
| Metro St. Louis Psychiatric Center: | | | | | | | | |
| Non-Appropriated Fund | | 1,044 | 44,731 | 42,248 | 3,527 | Cash | 3,527 | |
| Total Donated Stock | | 23,613 | 0 | 0 | 23,613 | CS | 18,473 | |
| Mid-Missouri Mental Health Center | | 172 | 83,322 | 83,474 | 20 | Cash | 20 | |
| Nevada Rehabilitation Center | | 137,738 | 886,829 | 867,671 | 156,896 | Cash | 156,896 | |
| Northwest Mo. Psychiatric Rehabilitation Center | | 198,807 | 1,223,735 | 1,245,923 | 176,619 | Cash | 176,619 | |
| Poplar Bluff Regional Center | | 150,438 | 1,869,417 | 1,795,259 | 224,596 | Cash | 224,596 | |
| Rolla Regional Center | | 394,704 | 2,479,817 | 2,336,951 | 537,570 | Cash | 537,570 | |
| Sikeston Regional Center | | 166,382 | 1,781,702 | 1,648,567 | 299,517 | Cash | 299,517 | |
| Southeast Mo. Mental Health | | 201,027 | 2,285,512 | 2,274,081 | 212,458 | Cash | 212,458 | |
| Southeast Mo. Residential Services | | 32,794 | 441,116 | 437,470 | 36,440 | Cash | 36,440 | |
| Southwest Mo. Mental Health | | 25,402 | 485,855 | 502,711 | 8,546 | Cash | 8,546 | |
| Springfield Regional Center | | 303,225 | 2,477,442 | 2,383,083 | 397,584 | Cash | 397,584 | |
| St. Louis Developmental Dis. Treatment Center | | 187,234 | 1,421,274 | 1,472,307 | 136,201 | Cash | 136,201 | |
| St. Louis Regional Center | | 771,277 | 8,608,992 | 8,617,328 | 762,941 | Cash | 762,941 | |
| St. Louis Psychiatric Rehabilitation Center | | 458,350 | 4,570,158 | 4,480,929 | 547,579 | Cash | 547,579 | |
| Western Missouri Mental Health | | 95,554 | 583,672 | 599,265 | 79,961 | Cash | 79,961 | |

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001

| Name of Fund or Source | Balance June 30, 2000 | Receipts | Expenditures | Balance June 30, 2001 (a) | Type of Asset (b) | Asset Value |
|--|--------------------------|-------------|--------------|---------------------------------|----------------------|-------------|
| OFFICE OF ADMINISTRATION: | | | | | | |
| KC and St. Louis Earnings Tax Account | \$ 39,568 | 2,577,547 | 2,528,874 | 88,241 | Cash,Repo | 88,241 |
| Missouri Savings Bond Account | 9,812 | 1,095,429 | 1,099,566 | 5,675 | Cash | 5,675 |
| Old Age Survivors Disability and Health Insurance Trust Fund | 4,161 | 204,349,702 | 204,337,106 | 16,757 | Cash | 16,757 |
| MO State Employees Deferred Comp. Fund | 34,913 | 69,869,221 | 66,762,771 | 3,141,363 | Cash | 3,141,363 |
| State of MO Cafeteria Plan Account | 3,093 | 317,510 | 283,056 | 37,547 | Cash | 37,547 |
| DEPARTMENT OF PUBLIC SAFETY: | | | | | | |
| Missouri State Highway Patrol: | | | | | | |
| Emergency Expense Fund | \$ 19,847 | 190 | 0 | 20,037 | Cash | 20,037 |
| Personal Equipment Fund | 2,008 | 109,683 | 111,507 | 184 | Cash,Rec,Inv | 17,440 |
| Patrol Benefit Fund | 35,950 | 1,257 | 3,500 | 33,707 | Cash,CD | 33,707 |
| Missouri State Water Patrol: | | | | | | |
| Div. of Water Safety Clothing Fund | 1,764 | 14,089 | 12,962 | 2,891 | Cash,Inv | 2,886 |
| Mo. Veterans' Home, Cape Girardeau: | | | | | | |
| Residents Cash Fund | 182,917 | 2,355,231 | 2,417,282 | 120,866 | Cash | 120,866 |
| Fiduciary Residents Cash Fund | 0 | 43,242 | 39,363 | 3,879 | Cash | 3,879 |
| Veterans' Home Foundation | 165,357 | 261,000 | 225,227 | 201,130 | Cash,CD,Rec,CS | 201,130 |
| Mo. Veterans' Home, Mexico: | | | | | | |
| Assistance League | 109,499 | 109,885 | 87,829 | 131,555 | Cash,CD | 131,555 |
| Residents Cash Fund | 65,685 | 2,194,467 | 2,196,117 | 64,035 | Cash | 64,035 |
| Fiduciary Residents Cash Fund | 2,667 | 84,455 | 71,708 | 15,414 | Cash | 15,414 |
| Mo. Veterans' Home, Mt. Vernon: | | | | | | |
| Assistance League | 484,544 | 62,627 | 28,592 | 518,579 | Cash,CD | 518,579 |
| Residents Cash Fund | 131,871 | 1,614,809 | 1,644,407 | 102,273 | Cash | 102,273 |
| Fiduciary Residents Cash Fund | 3,747 | 9,992 | 13,739 | 0 | ----- | 0 |
| Mo. Veterans' Home, St. James: | | | | | | |
| Assistance League | 264,920 | 110,106 | 109,792 | 265,234 | Cash,CD | 265,234 |
| Residents Cash Fund | 167,659 | 2,348,426 | 2,324,702 | 191,383 | Cash | 191,383 |
| VA Fiduciary Fund | 17 | 86,021 | 78,845 | 7,193 | Cash | 7,193 |
| Social Security Beneficiaries Account | 25 | 19,368 | 19,343 | 50 | Cash | 50 |
| Mo. Veterans' Home, St. Louis: | | | | | | |
| Residents Cash Fund | 253,771 | 3,167,194 | 3,178,879 | 242,086 | Cash | 242,086 |
| Veterans' Home Committee | 53,240 | 368,594 | 306,910 | 114,924 | Cash | 114,924 |
| Mo. Veterans' Home, Warrensburg: | | | | | | |
| Residents Cash Fund | 0 | 610,570 | 594,575 | 15,995 | Cash | 15,995 |
| Mo. Veterans' Commission | | | | | | |
| Assistance League | 25,323 | 64,256 | 48,385 | 41,194 | Cash,CD | 41,194 |
| Residents Cash Fund | 3,443 | 233,864 | 206,443 | 30,864 | Cash | 30,864 |

See page 129 for explanation of footnote references.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001**

| Name of Fund or Source | Balance June 30, 2000 | Receipts | Expenditures | Balance June 30, 2001 (a) | Type of Asset (b) | Asset Value |
|--|--------------------------|-------------|--------------|---------------------------------|----------------------|---------------|
| RETIREMENT SYSTEMS: | | | | | | |
| Mo. State Employees Retirement System | \$ 5,550,514,716 | 106,090,880 | 223,644,300 | 5,432,961,296 | Cash, Rec, TI, Eq | 6,700,667,605 |
| Administrative Law Judges and Legal Advisors Retirement System | 13,275,622 | 802,586 | 790,437 | 13,287,771 | Cash, Rec, TI, Eq | 16,377,594 |
| Judicial Plan | 13,636,515 | 22,084,249 | 15,030,149 | 20,690,615 | Cash, Rec, TI, Eq | 25,111,196 |
| Mo. State Employees Medical Care Plan, Life and LTD Insurance Program | 104,207 | 23,731,596 | 23,596,435 | 239,368 | Rec, TI | 2,746,564 |
| DEPARTMENT OF REVENUE (c) | | | | | | |
| DEPARTMENT OF SOCIAL SERVICES: | | | | | | |
| Family Support Trust Fund | \$ 9,708,687 | 413,980,611 | 409,733,369 | 13,955,929 | Cash, TI | 13,955,929 |
| Division of Youth Services: | | | | | | |
| Northeast Community Treatment Center Canteen Fund | 387 | 759 | 761 | 385 | Cash, Inv | 45 |
| Hogan Street Regional Youth Center Canteen Fund | 390 | 510 | 851 | 49 | Cash | 49 |
| Babler Lodge Canteen Fund | 340 | 235 | 385 | 190 | Cash | 190 |
| Watkins Mill Park Camp | 1,836 | 2,086 | 2,571 | 1,351 | Cash | 1,351 |
| W.E. Sears Youth Center | 306 | 784 | 649 | 441 | Cash | 441 |
| Excel School Canteen Fund | 21 | 34 | 20 | 35 | Cash | 35 |
| DEPARTMENT OF TRANSPORTATION: | | | | | | |
| Local Fund | \$ 38,510,629 | 84,157,630 | 76,616,972 | 46,051,287 | Cash, TB | 46,051,287 |
| Mo. Dept. of Trans. and Mo. State Hwy. Patrol Insurance Plan | 2,433,687 | 80,993,480 | 78,308,188 | 5,118,979 | Cash, Rec | 5,118,979 |
| Mo. Dept. of Trans. Comm. Self Ins. Plan-Cash | 778,561 | 32,493,109 | 33,184,798 | 86,872 | Cash | 86,872 |
| Mo. Dept. of Trans. Comm. Self Ins. Plan-Invtmnts. | 20,423,408 | 22,760,005 | 20,686,819 | 22,496,594 | TB | 22,496,594 |
| Mo. Dept. of Trans. Comm. Self Ins. Plan-Escrow | 207,637 | 215,775 | 210,327 | 213,085 | TB | 213,085 |
| Mo. Dept. of Trans. Comm. Self Ins. Plan-Rcvbls. | 298,891 | 1,249,917 | 1,248,115 | 300,693 | Rec | 300,693 |
| Mo. Dept. of Trans. Finance Corp.-Highway | 4,828,185 | 2,664,821 | 0 | 7,493,006 | Cash | 7,493,006 |
| Mo. Dept. of Trans. Finance Corp.-Transit | 20,902,419 | 15,827,357 | 10,779,738 | 25,950,038 | Cash | 25,950,038 |
| Mo. Dept. of Trans. Finance Corp.-Transportation | 39,319,606 | 12,273,180 | 15,989,813 | 35,602,973 | Rec | 35,602,973 |

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2001

| Name of Fund or Source | Balance June 30, 2000 | Receipts | Expenditures | Balance June 30, 2001 (a) | Type of Asset (b) | Asset Value |
|---|--------------------------|----------------------|----------------------|---------------------------------|------------------------------|-----------------------|
| STATE TREASURER'S OFFICE: | | | | | | |
| Corrections and Mental Health: Series A 1984: Construction Special Obligation Refunding Bond: | \$ 137,086 | 8,053 | 0 | 145,139 | Cash,Repo,TN | 105,972 |
| Principal and Interest Reserve Fund | 350,352 105,794 | 13,606,447 5,889 | 13,548,092 5,794 | 408,707 105,889 | Cash,Repo,TN Cash,Repo,TN | 409,028 105,972 |
| Depreciation and Replacement State Building Special Oblig. Bonds 1988 | 7,293,285 | 412,059 | 293,285 | 7,412,059 | Cash,Repo,TN | 7,417,878 |
| Arbitrage Rebate Escrow Arbitrage Owed to IRS Escrow | 127,133 8,054 | 7,469 473 | 0 0 | 134,602 8,527 | Cash,Repo,TN Cash,Repo,TN | 134,708 8,534 |
| State Information Center: Construction Capitol East Parking Facility: Operating Reserve | 45,697 7,154 | 2,685 143 | 0 7,297 | 48,382 0 | Cash,Repo,TN ---- | 48,419 0 |
| BPB A2001: Const JCCC | 0 | 127,257,402 | 0 | 127,257,402 | Cash,Repo,TN | 555,357,305 |
| Const WMMHC | 0 | 21,350,433 | 0 | 21,350,433 | Cash,Repo,TN | 21,367,194 |
| Const DNR Building | 0 | 17,994,647 | 0 | 17,994,647 | Cash,Repo,TN | 18,008,774 |
| Const 220S Jefferson | 0 | 7,917,786 | 7,900,000 | 17,786 | Cash,Repo,TN | 17,800 |
| Cost of Issuance | 0 | 150,479 | 125,925 | 24,554 | Cash,Repo,TN | 24,574 |
| Principal and Interest | 0 | 1,014,494 | 0 | 1,014,494 | Cash,Repo,TN | 1,015,320 |
| TOTAL NON-APPROPRIATED FUNDS | \$ 7,420,894,899 | 4,124,029,085 | 4,036,385,210 | 7,508,538,774 | | 11,069,293,222 |

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 2000, are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Department of Revenue's Fiscal Year 2000 Comprehensive Annual Financial Report.

(b) TI - Temporary Investments
FA - Federal Agency Securities
TN - Treasury Note
TB - Treasury Bill
Pre Exp - Prepaid Expenses
Rec - Accounts Receivable
Inv - Inventories
Bldg - Buildings
Repo - Repurchase Agreement
CWIP - Construction Work In Progress
Eq - Equipment
CD - Certificate of Deposit
CS - Common Stock

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported in the Agency Funds section beginning on page 32. Additional information about these funds is provided in the Notes to the Financial Statements.



Missouri Department of Revenue

State Treasurer's Report

These schedules provide data on fiscal year-end balances in various state funds and depositories that state funds are located, including the type of deposit.

**TREASURER OF THE STATE OF MISSOURI
AVERAGE FUND BALANCES AND INVESTED BALANCES
FOR YEAR ENDED JUNE 30, 2001**

| Month | Average Daily Balance of State Funds | Average Daily Invested Balance (a) | Average Daily Percentage of State Funds Invested |
|-------------------|---|---|---|
| July 2000 | \$ 2,954,724,309 | 3,115,418,116 | 105.44% |
| August | 2,704,656,634 | 2,799,045,270 | 103.49% |
| September | 2,647,382,750 | 2,726,743,521 | 103.00% |
| October | 2,568,123,258 | 2,665,788,091 | 103.80% |
| November | 2,459,733,473 | 2,563,574,064 | 104.22% |
| December | 2,423,048,987 | 2,513,202,683 | 103.72% |
| January 2001 | 2,765,498,315 | 2,824,539,496 | 102.13% |
| February | 2,681,834,231 | 2,786,732,105 | 103.91% |
| March | 2,489,381,408 | 2,597,093,959 | 104.33% |
| April | 2,591,546,201 | 2,638,014,814 | 101.79% |
| May | 3,237,540,794 | 3,294,353,817 | 101.75% |
| June | 3,158,855,078 | 3,292,856,066 | 104.24% |
| Daily Average (b) | \$ <u>2,723,527,120</u> | <u>2,818,113,500</u> | <u>103.47%</u> |

Average Return on State
Funds Invested (c) 5.58%

(a) The Average Daily Invested Balances column does not include compensating balances as the interest on these balances is used to pay for bank service costs and not distributed to state funds as interest earnings.

(b) Year-to-Date Weighted Average

(c) Represents Year-to-Date

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
June 30, 2001

| Location | Bank | Balance |
|----------------|--|-----------|
| Altenburg | Peoples Bank of Altenburg | \$ 17,000 |
| Alton | Alton Bank | 2,062,500 |
| Appleton City | Community First Bank | 3,095,350 |
| Ash Grove | Bank of Ash Grove | 2,040,000 |
| Auxvasse | United Security Bank | 200,000 |
| Belgrade | Belgrade State Bank | 3,110,083 |
| Belle | Belle State Bank | 3,199,000 |
| Belton | BANK 10 | 558,684 |
| Bernie | 1st Community Bank, Missouri | 2,785,000 |
| Bethany | BTC Bank | 3,257,280 |
| Bloomsdale | Bank of Bloomsdale | 6,024,000 |
| Blythedale | Citizens Bank | 131,700 |
| Bolivar | Bank of Bolivar | 2,674,500 |
| Boonville | Boonslick Bank | 80,000 |
| Bowling Green | Community State Bank | 3,080,000 |
| Branson | Ozark Mountain Bank | 5,000,000 |
| Brunswick | Chariton County Bank | 300,000 |
| Buffalo | O'Bannon Banking Company | 750,000 |
| Bunceton | Bunceton State Bank | 135,366 |
| Butler | BC National Banks | 633,599 |
| Cabool | Cabool State Bank | 317,297 |
| Cameron | Horizon State Bank | 121,319 |
| Canton | Canton State Bank | 26,000 |
| Cape Girardeau | Bank of America, N.A. | 633,456 |
| Carrollton | The First National Bank of Carrollton | 40,000 |
| Carthage | Hometown Bank, N.A. | 40,676 |
| Carthage | Southwest Missouri Bank | 1,570,000 |
| Caruthersville | First State Bank and Trust Company, Inc. | 1,503,999 |
| Cassville | Freedom Bank of Southern Missouri | 95,000 |
| Chamois | United Bank of Chamois | 441,583 |
| Charleston | First Security State Bank | 1,450,000 |
| Chesterfield | Founders Bank | 1,000,000 |
| Chillicothe | Chillicothe State Bank | 855,000 |
| Chillicothe | Citizens Bank & Trust Company | 600,681 |
| Clayton | Enterprise Bank | 100,000 |

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
June 30, 2001

| Location | Bank | Balance |
|-------------------|---|--------------|
| Clayton | First National Bank of St. Louis | \$ 5,518,467 |
| Clayton | Truman Bank | 1,000,000 |
| Cole Camp | The Citizens-Farmers Bank of Cole Camp | 243,972 |
| Columbia | Boone County National Bank | 254,000 |
| Columbia | Boone National Savings and Loan Association | 100,000 |
| Columbia | First National Bank & Trust Company | 261,949 |
| Concordia | Concordia Bank | 2,060,972 |
| Crane | Stone County National Bank | 340,000 |
| Creighton | Bank of Creighton | 418,386 |
| Crocker | Bank of Crocker | 5,308,810 |
| Cuba | First Community National Bank | 100,000 |
| Cuba | Peoples Bank | 4,000,000 |
| De Soto | State Bank of Jefferson County | 750,000 |
| Des Peres | Reliance Bank | 6,000,000 |
| Doniphan | Peoples Community State Bank | 100,000 |
| Earth City | Frontenac Bank | 5,000,000 |
| Edina | The Citizens Bank of Edina | 2,123,497 |
| El Dorado Springs | Community Bank of El Dorado Springs | 500,000 |
| El Dorado Springs | Tri-County State Bank | 81,120 |
| Eldon | Citizens Bank of Eldon | 1,877,560 |
| Excelsior Springs | Community Bank of Excelsior Springs, A Savings Bank | 2,900,000 |
| Fairport | The Bank of Fairport | 200,000 |
| Farmington | First State Community Bank | 5,893,125 |
| Fayette | Commercial Trust Company | 345,000 |
| Freeburg | Bank of Freeburg | 110,000 |
| Fulton | Bank Star One | 38,000 |
| Fulton | The Callaway Bank | 4,144,621 |
| Glasgow | Glasgow Savings Bank | 42,000 |
| Glasgow | Tri-County Trust Co. | 1,520,032 |
| Greenfield | Citizens Home Bank | 900,000 |
| Hale | Farmers & Merchants Bank of Hale | 1,139,000 |
| Hamilton | Bank Northwest | 1,515,000 |
| Hannibal | Hannibal National Bank | 1,010,000 |
| Harrisonville | Winterset State Bank | 3,750,000 |
| Hayti | Bank of Hayti | 1,000,000 |

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
June 30, 2001

| Location | Bank | Balance |
|----------------|-------------------------------------|--------------|
| Holden | Bank of Holden | \$ 1,747,302 |
| Holden | Farmers & Commercial Bank | 445,556 |
| Houston | First National Bank | 88,700 |
| Hume | Hume Bank | 495,900 |
| Iberia | Bank of Iberia | 315,000 |
| Irondale | UNICO Bank | 9,600,000 |
| Jefferson City | Central Trust Bank | 23,080,590 |
| Jefferson City | Jefferson Bank of Missouri | 11,086,825 |
| Jefferson City | Premier Bank | 8,441,783 |
| Jefferson City | The Exchange National Bank | 16,172,000 |
| Jefferson City | Union Planters Bank, N.A. | 1,078,191 |
| Joplin | Arvest Bank | 614,950 |
| Kahoka | Exchange Bank of Northeast Missouri | 66,472 |
| Kahoka | Kahoka State Bank | 606,984 |
| Kansas City | Blue Ridge Bank and Trust Co. | 12,000,000 |
| Kansas City | Central Bank of Kansas City | 2,000,000 |
| Kansas City | Commerce Bank, N.A. | 13,041,821 |
| Kansas City | Douglass National Bank | 1,500,000 |
| Kansas City | Firststar Bank, N.A. | 1,245,972 |
| Kansas City | Missouri Bank and Trust Company | 225,000 |
| Kansas City | NorthStar Bank, N.A. | 4,000,000 |
| Kansas City | UMB Bank, n.a. | 665,010 |
| Kansas City | Union Bank | 11,680,000 |
| Kearney | Kearney Commercial Bank | 2,500,000 |
| Kennett | Kennett National Bank | 850,000 |
| Kirksville | Bank of Kirksville | 4,514,003 |
| Kirksville | Northeast Missouri State Bank | 10,000 |
| Knob Noster | First Community Bank | 7,108,947 |
| La Belle | The Bank of La Belle | 510,000 |
| La Grange | Farmers & Merchants Bank | 270,000 |
| La Plata | La Plata State Bank | 50,931 |
| Lamar | Lamar Bank & Trust Company | 910,000 |
| Lawson | Lawson Bank | 440,000 |
| Lebanon | Laclede County Bank | 115,000 |
| Lee's Summit | First National Bank of Missouri | 1,442,916 |

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
June 30, 2001

| Location | Bank | Balance |
|-------------------|---|------------|
| Lewistown | United State Bank | \$ 527,000 |
| Liberty | Clay County Savings and Loan Association | 2,000,000 |
| Lincoln | Farmers Bank of Lincoln | 4,950,000 |
| Linn | Linn State Bank | 4,259,500 |
| Linn | Mid America Bank | 691,678 |
| Lohman | Farmers Bank | 100,000 |
| Louisiana | The Mercantile Bank | 8,000,000 |
| Macon | Macon-Atlanta State Bank | 369,898 |
| Malden | First National Bank | 244,000 |
| Mansfield | Bank of Mansfield | 200,000 |
| Maplewood | Citizens National Bank of Greater St. Louis | 18,003,100 |
| Maplewood | Pioneer Bank & Trust Co. | 3,000,000 |
| Marceline | Regional Missouri Bank | 712,699 |
| Marshall | Community Bank of Marshall | 19,214 |
| Marshfield | Southern Missouri Bank of Marshfield | 2,750,000 |
| Maryville | Bank Midwest, N.A. | 640,136 |
| Maysville | Independent Farmers Bank | 1,355,163 |
| Memphis | Community Bank of Memphis | 11,900 |
| Metz | Metz Banking Co. | 100,000 |
| Mexico | First National Bank of Audrain County | 1,427,000 |
| Mexico | Martinsburg Bank and Trust | 1,100,612 |
| Moberly | Bank of Cairo & Moberly | 655,000 |
| Moberly | City Bank and Trust Company | 6,000,000 |
| Monticello | Bank of Monticello | 3,315,444 |
| Montrose | Montrose Savings Bank | 316,400 |
| Mount Vernon | First National Bank | 200,000 |
| Mountain Grove | Sun Security Bank of America | 2,908,879 |
| Neosho | Community Bank and Trust | 406,782 |
| Nevada | First National Bank | 1,837,757 |
| Nevada | Heritage State Bank | 215,000 |
| New Haven | Citizens Bank | 7,348,000 |
| Norborne | Citizens Bank of Norborne | 400,000 |
| North Kansas City | Norbank | 1,040,000 |
| Odessa | Bank of Odessa | 3,200,000 |
| Osage Beach | Central Bank of Lake of the Ozarks | 510,200 |

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
June 30, 2001

| Location | Bank | Balance |
|---------------|---|------------|
| Osage Beach | First Bank of the Lake | \$ 500,000 |
| Osceola | St. Clair County State Bank | 1,375,585 |
| Ozark | Ozark Bank | 7,500,000 |
| Palmyra | Palmyra State Bank | 671,154 |
| Paris | Paris National Bank | 517,083 |
| Park Hills | Bank Star of the LeadBelt | 1,637,000 |
| Pattonsburg | Guaranty Bank & Trust | 139,455 |
| Perry | Perry State Bank | 1,148,536 |
| Perryville | The Bank of Missouri | 516,194 |
| Platte City | Platte Valley Bank of Missouri | 69,000 |
| Poplar Bluff | First Missouri State Bank | 432,752 |
| Portageville | Farmers Bank of Portageville | 2,000,000 |
| Princeton | Citizens Bank of Princeton | 59,000 |
| Purdy | First State Bank of Purdy | 1,533,195 |
| Republic | Countryside Bank | 800,000 |
| Rhineland | Peoples Savings Bank | 3,000,000 |
| Rich Hill | Security Bank | 850,000 |
| Rock Port | Citizens Bank & Trust | 925,000 |
| Rolla | Central Federal Savings and Loan Association of Rolla | 100,000 |
| Rolla | Phelps County Bank | 2,536,000 |
| Salem | Town and Country Bank | 98,688 |
| Salisbury | Merchants & Farmers Bank | 60,000 |
| Savannah | Farmers State Bank of Northern Missouri | 1,038,400 |
| Schell City | Farmers State Bank, S/B | 75,000 |
| Sedalia | Central Bank of Missouri | 1,600,120 |
| Sedalia | Community Bank of Pettis County | 910,424 |
| Sedalia | Third National Bank | 1,104,301 |
| Sikeston | Montgomery First National Bank | 5,688,502 |
| Silex | Silex Banking Co. | 815,000 |
| Sparta | The Citizens Bank of Sparta | 310,000 |
| Springfield | Empire Bank | 4,015,873 |
| Springfield | Liberty Bank | 15,353,436 |
| Springfield | The Bank | 1,500,000 |
| St. Clair | The Farmers & Merchants Bank | 4,800,000 |
| St. Elizabeth | Bank of St. Elizabeth | 1,572,000 |

Unaudited

**TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS - GENERAL
BALANCE IN VARIOUS BANKS
June 30, 2001**

| <u>Location</u> | <u>Bank</u> | <u>Balance</u> |
|-----------------|--|-------------------------------------|
| St. Joseph | Provident Bank, F.S.B. | \$ 5,100,000 |
| St. Louis | Allegiant Bank | 2,066,800 |
| St. Louis | Bremen Bank and Trust Co. | 2,500,000 |
| St. Louis | Concord Bank | 2,500,000 |
| St. Louis | Firststar Bank Missouri, N.A. | 18,569,090 |
| St. Louis | Lindell Bank & Trust Company | 331,000 |
| St. Louis | South Side National Bank in St. Louis | 8,100,000 |
| St. Louis | Southwest Bank of St. Louis | 2,100,000 |
| St. Robert | Security Bank of Pulaski County | 4,000,000 |
| Stanberry | Farmers State Bank | 393,380 |
| Ste. Genevieve | Bank of Ste. Genevieve | 65,000 |
| Steele | Bank Star of the BootHeel | 925,000 |
| Sullivan | Bank of Sullivan | 19,100 |
| Sullivan | Progress Bank of Missouri | 1,250,000 |
| Summersville | Community Bank, N.A. | 807,809 |
| Sunrise Beach | Community Bank of the Ozarks | 1,000,000 |
| Thayer | Bank of Thayer | 1,756,125 |
| Union | United Bank of Union | 1,125,000 |
| Unionville | Putnam County State Bank | 588,362 |
| Urbana | The Bank of Urbana | 1,098,737 |
| Viburnum | Quad County State Bank | 410,000 |
| Vienna | Maries County Bank | 1,635,000 |
| Warrensburg | First Central Bank | 900,000 |
| Washington | Bank of Washington | 3,165,000 |
| West Plains | Community First National Bank of West Plains | 90,000 |
| Weston | Bank of Weston | 630,000 |
| Wyaconda | Peoples Bank | <u>848,966</u> |
| TOTAL | | \$ <u><u>453,435,866</u></u> |

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

| Fund | Balance | | Interagency Billings & Receipts | | Disbursements | | Interagency Billings & Disbursements | |
|---|----------------|---------------|---------------------------------|---------------|---------------|------------|--------------------------------------|------------|
| | June 30, 2000 | Receipts | By Transfer | By Warrant | By Transfer | By Warrant | By Transfer | By Warrant |
| General Revenue | \$ 776,602,798 | 7,439,680,196 | 861,805,577 | 5,251,715,274 | 3,387,676,036 | | 438,697,261 | |
| Abandoned Fund Account | 671,421 | 44,734,558 | 500,000 | 11,016,401 | 32,090,519 | | 2,799,059 | |
| Abandoned Mine Reclamation | 709,252 | 96,913 | 0 | 0 | 432 | | 805,733 | |
| Academic Scholarship | 321,932 | 277,841 | 15,787,000 | 16,059,000 | 0 | | 327,773 | |
| ADA Compliance | 1,566,973 | 1,139 | 0 | 1,206,119 | 78,730 | | 283,263 | |
| Adjutant General Revolving | 244,176 | 51,341 | 0 | 184,355 | 850 | | 110,312 | |
| Adjutant General-Federal | 1,575,342 | 19,066,717 | 0 | 16,603,450 | 2,778,965 | | 1,259,644 | |
| Advantage Missouri Trust | 36,860 | 510,755 | 2,930,969 | 3,395,678 | 0 | | 82,906 | |
| Agricultural Product Utilization Grant | 417,500 | 13,983 | 0 | 357,944 | 122 | | 73,417 | |
| Agricultural Product Utilization Loan Program | 8 | 42 | 0 | 32 | 16 | | 2 | |
| Agriculture Development | 55,582 | 230,040 | 0 | 191,596 | 29,604 | | 64,422 | |
| Alternative Care Trust | 1,917,619 | 8,857,406 | 0 | 8,763,349 | 0 | | 2,011,676 | |
| Animal Care Reserve | 206,352 | 291,963 | 0 | 283,269 | 71,871 | | 143,175 | |
| Animal Health Laboratory Fees | 235,049 | 345,472 | 0 | 316,507 | 16,017 | | 247,997 | |
| Apple Merchandising | 11,214 | 3,336 | 11 | 4,164 | 11 | | 10,386 | |
| Aquaculture Marketing Development | 0 | 10,130 | 143 | 10,130 | 143 | | 0 | |
| Asbestos Fee Subaccount | 942,537 | 319,300 | 0 | 142,970 | 113,656 | | 1,005,211 | |
| Assistive Technology Loan Revolving | 0 | 4,704 | 465,000 | 0 | 0 | | 469,704 | |
| Athletic | 351,203 | 155,327 | 0 | 0 | 100,548 | | 405,982 | |
| Attorney General's Anti-Trust | 801,742 | 5,000 | 125,000 | 531,323 | 86,160 | | 314,259 | |
| Attorney General's Court Costs | 11,644 | 12,206 | 180,000 | 154,691 | 260 | | 48,899 | |
| Attorney General's Federal and Other | 663 | 1,014,947 | 0 | 827,059 | 142,338 | | 46,213 | |
| Aviation Trust | 6,197,404 | 5,411,709 | 0 | 2,974,475 | 41,374 | | 8,593,264 | |
| Babler State Park | 939,903 | 216,207 | 0 | 267,952 | 51,265 | | 836,893 | |
| Bingo Proceeds for Education | 7,078,673 | 3,912,467 | 0 | 4,849,005 | 231,701 | | 5,910,434 | |
| Blind Pension | 5,735,291 | 19,448,160 | 2,057,862 | 16,788,161 | 2,503,764 | | 7,949,388 | |
| Blindness Education, Screening, and Treatment | 0 | 113,420 | 0 | 0 | 0 | | 113,420 | |
| Board of Accountancy | 1,161,717 | 583,383 | 0 | 372,799 | 237,830 | | 1,134,471 | |
| Board of Barber Examiners | 150,580 | 167,059 | 0 | 35,898 | 175,242 | | 106,499 | |
| Board of Chiropractic Examiners | 165,890 | 593,745 | 0 | 99,519 | 181,373 | | 478,743 | |
| Board of Cosmetology | 1,679,622 | 743,222 | 7 | 126,741 | 1,271,705 | | 1,024,405 | |
| Board of Embalmers and Funeral Directors | 657,413 | 153,483 | 0 | 90,956 | 390,211 | | 329,729 | |
| Board of Geologist Registration | 88,133 | 95,475 | 0 | 0 | 82,460 | | 101,148 | |
| Board of Optometry | 164,913 | 131,769 | 0 | 25,082 | 68,852 | | 202,748 | |
| Board of Pharmacy | 1,451,661 | 1,814,011 | 0 | 781,457 | 441,224 | | 2,042,991 | |

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

| Fund | Balance June 30, 2000 | Receipts | Interagency Billings & Receipts | | Disbursements By Warrant | Interagency Disbursements By Transfer | | Balance June 30, 2001 |
|---|--------------------------|-------------|---------------------------------------|--|-----------------------------|---|--|--------------------------|
| | | | By Transfer | | | By Transfer | | |
| Board of Podiatry | \$ 114,478 | 8,886 | 0 | | 8,899 | 39,006 | | 75,459 |
| Board of Registration for Healing Arts | 5,179,330 | 3,177,264 | 7,980 | | 2,063,820 | 1,126,398 | | 5,174,356 |
| Bridge Scholarship | 1,335,986 | 583 | 0 | | 0 | 1,336,569 | | 0 |
| Budget Reserve | 0 | 8,498,480 | 493,782,569 | | 0 | 50,301,550 | | 451,979,499 |
| Budget Stabilization | 142,777,246 | 3,671,128 | 0 | | 0 | 146,448,374 | | 0 |
| Cash Operating Reserve-General Revenue | 293,425,824 | 7,185,122 | 0 | | 0 | 300,610,946 | | 0 |
| Central Check Mailing Service Revolving | 23,361 | 0 | 163,472 | | 168,824 | 11,029 | | 6,980 |
| Chemical Emergency Preparedness | 746,644 | 702,057 | 11,700 | | 732,215 | 77,011 | | 651,175 |
| Child Labor Enforcement | 30,107 | 97,597 | 0 | | 72,377 | 11,332 | | 43,995 |
| Child Support Enforcement Collections | 11,139,043 | 16,650,434 | 0 | | 14,729,279 | 5,297,943 | | 7,762,255 |
| Children's Service Commission | 16,763 | 1,016 | 0 | | 1,136 | 12 | | 16,631 |
| Children's Trust | 4,302,138 | 3,048,120 | 157,531 | | 3,137,486 | 119,412 | | 4,250,891 |
| Clinical Social Workers | 559,955 | 261,550 | 0 | | 0 | 253,191 | | 568,314 |
| Coal Mine Land Reclamation | 846,917 | 153,675 | 0 | | 75,336 | 16,641 | | 908,615 |
| Committee for Deaf Certification of Interpreters | 3,320 | 72,378 | 0 | | 48,506 | 5,675 | | 21,517 |
| Committee of Professional Counselors | 564,397 | 385,639 | 0 | | 0 | 533,138 | | 416,898 |
| Commodity Council Merchandising | 21,641 | 190,048 | 4,526 | | 168,750 | 22,977 | | 24,488 |
| Compulsive Gamblers | 111,115 | 1,269 | 46,612 | | 139,913 | 8,958 | | 10,125 |
| Concentrated Animal Feeding Operation | 118,759 | 36,228 | 0 | | 0 | 452 | | 154,535 |
| Confederate Memorial Park | 123,329 | 7,508 | 0 | | 0 | 85 | | 130,752 |
| Conservation Commission | 27,911,407 | 141,536,890 | 368,667 | | 138,803,031 | 13,979,481 | | 17,034,452 |
| Correctional Substance Abuse Earning | 86,723 | 89,083 | 0 | | 899 | 237 | | 174,670 |
| County Aid Road Trust | 116 | 0 | 0 | | 0 | 0 | | 116 |
| Crime Victims' Compensation | 8,463,246 | 5,012,269 | 0 | | 5,457,440 | 267,365 | | 7,750,710 |
| Criminal Justice Network/Tech | 163,278 | 972,759 | 1,643,049 | | 720,206 | 1,507,968 | | 550,912 |
| Criminal Record System | 4,856,861 | 3,380,007 | 0 | | 1,977,155 | 174,144 | | 6,085,569 |
| Crippled Children | 376,064 | 73,625 | 0 | | 9,928 | 51 | | 439,710 |
| Deaf Relay Service | 7,379,884 | 5,274,578 | 726,395 | | 4,260,498 | 1,762,628 | | 7,357,731 |
| Debt Offset Escrow | 10,076,605 | 694,573 | 10,512,884 | | 3,298,731 | 475,424 | | 17,509,907 |
| Dept. of Agriculture-Federal | 22,321 | 887,764 | 0 | | 802,158 | 90,747 | | 17,180 |
| Dept. of Corrections-Federal | 2,587,151 | 8,014,954 | 0 | | 7,219,217 | 917,982 | | 2,464,906 |
| Dept. of Economic Dev. Administrative | 290,726 | 78,729 | 1,679,861 | | 1,424,953 | 402,761 | | 221,602 |
| Dept. of Economic Dev. -Comm. Dev. Block. Grnt. Pass-thru | 5,722 | 32,480,804 | 0 | | 32,450,790 | 0 | | 35,736 |
| Dept. of Economic Dev. -Comm. Dev. Block Grant Admin. | 35,093 | 1,051,706 | 0 | | 816,497 | 223,825 | | 46,477 |
| Dept. of Economic Dev. -Council Arts Federal and Other | 33,347 | 503,487 | 0 | | 434,266 | 90,326 | | 12,242 |

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001**

| Fund | Balance June 30, 2000 | Receipts | Interagency Billings & Receipts | | Disbursements By Warrant | Interagency Billings & Disbursements | | Balance June 30, 2001 |
|---|--------------------------|-------------|---------------------------------------|--|-----------------------------|--|--|--------------------------|
| | | | By Transfer | | | By Transfer | | |
| Dept. of Economic Dev.-Federal and Other | \$ 70,916 | 104,120 | 0 | | 114,277 | 31,697 | | 29,062 |
| Dept. of Economic Dev.-Missouri Council Arts Fed. and Other | 129 | 0 | 0 | | 0 | 0 | | 129 |
| Dept. of Economic Dev.-Women's Council-Federal | 5,433 | 0 | 0 | | 0 | 0 | | 5,433 |
| Dept. of Elementary and Secondary Education-Fed. and Other | 2,606,482 | 504,495,706 | 4,410,123 | | 500,070,533 | 10,211,904 | | 1,229,874 |
| Dept. of Health Document Services | 108,408 | 90,284 | 0 | | 40,622 | 108,219 | | 49,851 |
| Dept. of Health Interagency Payments | 242,963 | 6,206 | 2,778,038 | | 2,804,023 | 26 | | 223,158 |
| Dept. of Health-Donated | 801,302 | 1,399,653 | 0 | | 1,416,751 | 36,432 | | 747,772 |
| Dept. of Health-Federal | 5,202,042 | 206,027,042 | 1,948,877 | | 201,619,062 | 10,407,770 | | 1,151,129 |
| Dept. of Higher Education-Federal | 31,712 | 2,024,515 | 15,000 | | 1,180,232 | 864,808 | | 26,187 |
| Dept. of Insurance Dedicated | 8,621,390 | 8,808,371 | 0 | | 5,995,102 | 2,244,654 | | 9,190,005 |
| Dept. of Labor and Industrial Relations-Administrative | 0 | 142,383 | 8,372,380 | | 5,804,311 | 2,326,655 | | 383,797 |
| Dept. of Labor and Industrial Relations-Crime Victims' Fed. | 95,199 | 710,163 | 0 | | 708,344 | 750 | | 96,268 |
| Dept. of Mental Health-Federal | 61,697,526 | 85,226,262 | 3,844,514 | | 89,198,743 | 5,976,481 | | 55,593,078 |
| Dept. of Natural Resources-Air Pollution Fee | 14,196,181 | 7,881,889 | 0 | | 7,450,208 | 2,447,383 | | 12,180,479 |
| Dept. of Natural Resources-Cost Allocation | 1,743,982 | 2,306 | 9,294,783 | | 8,103,044 | 2,079,281 | | 858,746 |
| Dept. of Natural Resources-Federal and Other | 2,981,637 | 36,093,180 | 54,836 | | 27,677,360 | 4,929,410 | | 6,522,883 |
| Dept. of Natural Resources-Protection | 559,943 | 34,677 | 0 | | 1,920 | 11,252 | | 581,448 |
| Dept. of Public Safety-Federal | 1,858,163 | 29,241,028 | 243,000 | | 30,127,391 | 876,681 | | 338,119 |
| Dept. of Public Safety-Highway Safety | 213,398 | 5,002,225 | 0 | | 4,759,940 | 327,140 | | 128,543 |
| Dept. of Public Safety-Juvenile Act Incentive Block Grant | 7,626,596 | 371,526 | 0 | | 2,786,582 | 15,583 | | 5,195,957 |
| Dept. of Revenue Information | 664,532 | 2,018,516 | 5,446 | | 730,729 | 1,445,650 | | 512,115 |
| Dept. of Revenue-Federal | 214,946 | 178,799 | 0 | | 175,147 | 6,517 | | 212,081 |
| Dept. of Social Services-Admin. Trust | 241,972 | 204,115 | 4,763,305 | | 4,255,207 | 217,941 | | 736,244 |
| Dept. of Social Services-Educational Improvement | 3,850,534 | 4,735,916 | 0 | | 4,437,014 | 1,293,685 | | 2,855,751 |
| Dept. of Social Services-Federal and Other | 14,600,515 | 19,211,309 | 0 | | 19,760,338 | 12,924,213 | | 1,127,273 |
| Design and Construction-Donated | 9 | 0 | 0 | | 0 | 0 | | 9 |
| Dietitian | 0 | 93,820 | 0 | | 0 | 0 | | 93,820 |
| Division of Aging Donations | 1,599 | 0 | 0 | | 0 | 0 | | 1,599 |
| Division of Aging Elderly Home Delivered Meals Trust | 88,453 | 566 | 126,390 | | 98,650 | 15,011 | | 101,748 |
| Division of Aging Federal and Other | 2,342,779 | 50,147,194 | 2 | | 45,398,756 | 5,199,311 | | 1,891,908 |
| Division of Credit Unions | 334,940 | 1,033,340 | 0 | | 774,932 | 233,709 | | 359,639 |
| Division of Family Services Donations | 261,633 | 23,488 | 0 | | 11,162 | 1,126 | | 272,833 |
| Division of Family Services-Administrative | 12,916,096 | 568,525,756 | 5,223 | | 517,550,175 | 49,329,248 | | 14,567,652 |
| Division of Finance | 1,260,473 | 6,469,381 | 187,264 | | 4,849,388 | 2,394,380 | | 673,350 |
| Division of Job Development and Training | 3,336,531 | 72,896,173 | 3,728,730 | | 68,285,887 | 9,055,583 | | 2,619,964 |

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

| Fund | Balance June 30, 2000 | Receipts | Interagency Billings & Receipts | | Disbursements By Warrant | Interagency Billings & Disbursements | | Balance June 30, 2001 |
|--|--------------------------|-------------|---------------------------------------|--|-----------------------------|--|--|--------------------------|
| | | | By Transfer | | | By Transfer | | |
| Division of Labor Standards-Federal | \$ 28,424 | 787,957 | 0 | | 611,226 | 191,539 | | 13,616 |
| Division of Savings and Loan Supervision | 28,569 | 38,832 | 0 | | 0 | 26,709 | | 40,692 |
| Division of Tourism Suppl. Revenue | 3,524,625 | 3,026 | 15,055,481 | | 13,820,021 | 578,349 | | 4,184,762 |
| Division of Veterans Affairs-Federal | 614,857 | 2,770,934 | 0 | | 2,364,812 | 771,711 | | 249,268 |
| Division of Youth Services-Federal and Other | 2,406,578 | 18,195,914 | 0 | | 16,046,267 | 3,907,225 | | 649,000 |
| Domestic Relations Resolution | 367,203 | 206,851 | 0 | | 1,966 | 2,383 | | 569,705 |
| Dry-Cleaning Environmental Responsibility Trust | 0 | 208,690 | 0 | | 0 | 0 | | 208,690 |
| Early Childhood Development, Education, and Care | 45,465,648 | 2,745,383 | 30,538,114 | | 31,925,085 | 3,002,938 | | 43,821,122 |
| Economy Rate Television Service | 0 | 50 | 0 | | 0 | 0 | | 50 |
| Elevator Safety | 0 | 85,906 | 0 | | 0 | 0 | | 85,906 |
| Endowed Care Cemetery | 241,779 | 135,582 | 0 | | 0 | 158,398 | | 218,963 |
| Energy Set-Aside Program | 14,135,697 | 3,383,401 | 10,000,000 | | 5,042,275 | 140,641 | | 22,336,182 |
| Escheats | 6,287,398 | 1,452,869 | 0 | | 285,627 | 581,849 | | 6,872,791 |
| Excellence in Education | 1,004,463 | 1,665,727 | 230,111 | | 1,627,184 | 173,313 | | 1,099,804 |
| Facilities Maintenance Reserve | 22,768,361 | 2,082,512 | 22,586,147 | | 15,380,587 | 1,090,115 | | 30,966,318 |
| Fair Share | 2,332,105 | 23,394,884 | 0 | | 23,289,024 | 331,981 | | 2,105,984 |
| Family Support Loan Program | 97,058 | 82,114 | 0 | | 63,897 | 280 | | 114,995 |
| Federal and Other | 11,263 | 1,261,647 | 60,000 | | 1,270,061 | 60,000 | | 2,849 |
| Federal Drug Seizure | 3,809,785 | 1,049,967 | 26,185 | | 610,800 | 2,037,664 | | 2,237,473 |
| Federal Reimbursement Allowance | 27,780,449 | 447,628,183 | 174,190,415 | | 452,055,130 | 174,396,777 | | 23,147,140 |
| Federal Student Loan Reserve | 34,595,580 | 27,024,108 | 19,166,359 | | 45,448,048 | 8,378,849 | | 26,959,150 |
| Federal Surplus Property | 1,508,761 | 2,367,182 | 26,224 | | 1,911,547 | 300,040 | | 1,690,580 |
| FEIMA-Crime Insurance Program | 0 | 409,484 | 0 | | 409,484 | 0 | | 0 |
| Fine Collections Center Internal Revolving | 0 | 10,129 | 0 | | 0 | 0 | | 10,129 |
| Firing Range Fee | 1,434 | 0 | 0 | | 0 | 0 | | 1,434 |
| Fourth State Building A98 | 19,036,607 | 1,218,101 | 0 | | 4,637,410 | 267,143 | | 15,350,155 |
| Fourth State Building B&I Ser. A95 | 6,008,573 | 382,473 | 5,446,967 | | 5,720,220 | 4,811 | | 6,112,982 |
| Fourth State Building B&I Ser. A96 | 10,049,005 | 639,373 | 9,028,320 | | 9,565,913 | 8,116 | | 10,142,669 |
| Fourth State Building B&I Ser. A98 | 3,777,876 | 243,340 | 3,375,387 | | 3,590,225 | 2,148 | | 3,804,230 |
| Gaming Commission | 6,835,388 | 55,627,440 | 0 | | 13,373,547 | 44,398,431 | | 4,690,850 |
| Gaming Commission Bingo | 17,394 | 12,446 | 0 | | 25,511 | 1,791 | | 2,538 |
| Gaming Proceeds for Education | 13,749,083 | 188,341,343 | 0 | | 2,338,295 | 186,335,388 | | 13,416,743 |
| General Revenue Reimbursements | 10,797,459 | 23,293,258 | 0 | | 7,695,206 | 19,894,765 | | 6,500,746 |
| Governor's Committee on Employment of the Handicapped-Fed. | 166,405 | 935,608 | 251,494 | | 531,578 | 117,434 | | 704,495 |
| Grade Crossing Safety Account | 4,414,151 | 1,445,219 | 0 | | 972,089 | 14,698 | | 4,872,583 |

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

| Fund | Balance June 30, 2000 | Receipts | Interagency Billings & Receipts | | Disbursements | | Balance June 30, 2001 |
|---|--------------------------|-------------|---------------------------------------|------------|---------------|------------|--------------------------|
| | | | By Transfer | By Warrant | By Transfer | By Warrant | |
| Grain Inspection Fees | \$ 442,300 | 1,516,675 | 19,616 | 1,293,165 | 345,191 | | 340,235 |
| Guaranty Agency Operating | 8,612,013 | 25,632,810 | 2,017,325 | 9,432,357 | 19,858,867 | | 6,970,924 |
| Handicapped Children's Trust | 846 | 0 | 0 | 823 | 0 | | 23 |
| Hazardous Waste | 596,416 | 2,706,397 | 4,302 | 1,566,771 | 777,546 | | 962,798 |
| Hazardous Waste Remedial | 3,573,649 | 1,949,971 | 67,566 | 1,592,756 | 1,168,613 | | 2,829,817 |
| Health Access Incentive | 1,979,962 | 135,490 | 4,134,421 | 5,618,963 | 48,085 | | 582,825 |
| Health Initiatives | 9,320,373 | 32,118,466 | 0 | 28,049,307 | 5,090,812 | | 8,298,720 |
| Health Spa Regulatory | 69,515 | 6,700 | 0 | 0 | 54 | | 76,161 |
| Healthy Families Trust | 0 | 338,230,653 | 0 | 0 | 126,900,000 | | 211,330,653 |
| Hearing Instrument Specialist | 84,605 | 73,118 | 0 | 0 | 66,304 | | 91,419 |
| Higher Education PL105-33 Interest Account | 1,511,025 | 1,315,570 | 0 | 760,029 | 14,327 | | 2,052,239 |
| Higher Education PL105-33 Recall Account | 19,453,002 | 0 | 6,484,334 | 0 | 0 | | 25,937,336 |
| Highway Patrol Academy | 483,302 | 418,764 | 144,143 | 567,907 | 14,298 | | 464,004 |
| Highway Patrol Inspection | 3,305,943 | 1,244,040 | 0 | 31,304 | 1,998,995 | | 2,519,684 |
| Highway Patrol Motor Vehicle Revolving | 4,185,382 | 5,758,708 | 630,721 | 5,988,363 | 69,088 | | 4,517,360 |
| Historic Preservation Revolving | 760,279 | 354,008 | 865,677 | 485,209 | 22,901 | | 1,471,854 |
| House of Representatives Revolving | 4,664 | 23,659 | 0 | 27,982 | 260 | | 81 |
| Human Rights Commission-Federal | 1,168,794 | 903,390 | 0 | 499,794 | 179,994 | | 1,392,396 |
| Independent Living Center | 403,768 | 207,236 | 0 | 193,656 | 13,091 | | 404,257 |
| Infrastructure Development | 0 | 0 | 1,380,000 | 1,380,000 | 0 | | 0 |
| Inmate Incarcerated Reimbursement Account Revolving | | | | | | | |
| Inmate Revolving | 147,400 | 71,335 | 0 | 23,107 | 11,010 | | 184,618 |
| Insurance Examiners | 2,009,020 | 3,994,672 | 0 | 3,168,828 | 277,967 | | 2,556,897 |
| Intergovernmental Transfer | 506,241 | 7,366,070 | 96,311 | 6,078,852 | 1,366,533 | | 523,237 |
| Interior Design Council | 0 | 2,000,000 | 0 | 0 | 0 | | 2,000,000 |
| | | 19,975 | 0 | 0 | 0 | | 19,975 |
| International Trade Show Revolving | 22,026 | 192,197 | 0 | 141,935 | 4,453 | | 67,835 |
| Judiciary Education and Training | 203,298 | 366 | 3,126,075 | 2,950,353 | 184,898 | | 194,488 |
| Kid's Chance Scholarship | 51,193 | 4,517 | 50,000 | 0 | 0 | | 105,710 |
| Landscape Architectural Council | 24,059 | 27,225 | 0 | 0 | 35,622 | | 15,662 |
| Legal Defense and Defender | 472,424 | 909,152 | 0 | 1,183,811 | 34,118 | | 163,647 |
| Library Networking Fund | 44,362 | 38,340 | 865,677 | 933,275 | 0 | | 15,104 |
| Licensed Perfusionists | 7,980 | 0 | 0 | 0 | 7,980 | | 0 |
| Lieutenant Governor-Federal and Other | 4,605 | 2,281,677 | 0 | 2,241,107 | 30,808 | | 14,367 |
| Light Rail Safety | 1,694 | 11,500 | 0 | 0 | 13,164 | | 30 |
| Livestock Brands | 415 | 23,089 | 51 | 12,862 | 1,589 | | 9,104 |

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

| Fund | Balance June 30, 2000 | Receipts | Interagency Billings & Receipts | | Disbursements | | Interagency Billings & Disbursements By Transfer | Balance June 30, 2001 |
|---|--------------------------|-------------|---------------------------------------|-------------|---------------|--|---|--------------------------|
| | | | By Transfer | | By Warrant | | | |
| Livestock Dealer Law Enforcement and Administration | \$ | 3,537 | 0 | 8,641 | | | 35 | 45 |
| Livestock Sales and Markets Fees | | 12,895 | 0 | 8,608 | | | 15,478 | 74 |
| Local Records Preservation | | 1,454,484 | 0 | 1,480,960 | | | 385,134 | 1,141,354 |
| Lottery Enterprise | | 260,168,657 | 0 | 110,765,735 | | | 159,681,812 | 12,690,946 |
| Lottery Proceeds | | 45 | 156,918,454 | 192,169,281 | | | 32,210 | 30,556,966 |
| Mammography | | 104,850 | 0 | 47,540 | | | 15,722 | 274,339 |
| Manufactured Housing | | 266,430 | 0 | 370,349 | | | 125,923 | 263,293 |
| Marguerite Ross Barnett Scholar | | 88,994 | 500,000 | 537,005 | | | 0 | 65,027 |
| Marital and Family Therapy | | 30,415 | 0 | 0 | | | 16,216 | 56,437 |
| Marketing Development | | 658,701 | 6,342 | 615,033 | | | 39,691 | 348,236 |
| Massage Therapy | | 300,677 | 0 | 0 | | | 0 | 300,677 |
| MCSAP/Division of Transportation-Federal | | 284,539 | 17,000 | 423,736 | | | 73,566 | 877 |
| Medicaid Fraud Reimbursement | | 0 | 0 | 0 | | | 0 | 5,000 |
| Medical School Loan Repayment Program | | 7,928 | 0 | 22,500 | | | 0 | 153,819 |
| Mental Health Earnings | | 1,843,896 | 0 | 1,737,908 | | | 53,767 | 552,617 |
| Mental Health Housing Trust | | 270 | 0 | 0 | | | 3 | 4,702 |
| Mental Health Institution Gift Trust | | 6,552,175 | 36,408 | 8,943,622 | | | 127,401 | 3,955,680 |
| Mental Health-PSD-General Revenue | | 457,538 | 5,759,164 | 5,650,819 | | | 277,536 | 776,271 |
| Meramac-Onondaga State Parks | | 60,295 | 0 | 14,088 | | | 6,349 | 1,034,425 |
| Merchandising Practices Revolving | | 1,793,289 | 0 | 1,112,937 | | | 353,457 | 3,277,364 |
| Metallic Minerals Waste Management | | 94,829 | 0 | 61,413 | | | 32,185 | 216,708 |
| Microfilming Service Revolving Trust | | 0 | 0 | 0 | | | 0 | 35,768 |
| Mined Land Reclamation | | 488,770 | 0 | 538,971 | | | 106,050 | 3,839,690 |
| Missouri Air Emission Reduction | | 1,944,470 | 0 | 297,101 | | | 274,307 | 1,748,643 |
| Missouri Air Pollution Control | | 85,036 | 0 | 699,486 | | | 173,485 | 65,106 |
| Missouri Arts Council | | 721,500 | 5,194,060 | 1,016,070 | | | 5,031,963 | 8,928,801 |
| Missouri Board of Occupational Therapy | | 371,965 | 0 | 0 | | | 148,744 | 444,509 |
| Missouri Breeders | | 4,583 | 0 | 3,000 | | | 55 | 78,342 |
| Missouri Business Mod. and Sud. Resp. Job Ret. | | 231,668 | 1,998,200 | 1,516,138 | | | 0 | 4,962,021 |
| Missouri Capital Access Program | | 0 | 0 | 0 | | | 242,500 | 0 |
| Missouri College Guarantee | | 726,954 | 6,000,000 | 8,470,307 | | | 108 | 4,802,651 |
| Missouri Community College Job Training Program | | 11,917,199 | 125,830 | 11,909,771 | | | 125,830 | 7,428 |
| Missouri Consolidated Health Care Plan Benefit | | 0 | 181,105,529 | 174,723,691 | | | 0 | 6,381,838 |
| Missouri Crime Prevention Information | | 15,336 | 0 | 8,878 | | | 0 | 6,458 |
| Missouri Dental Board | | 670,459 | 0 | 481,116 | | | 187,325 | 408,942 |

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

| Fund | Balance June 30, 2000 | Receipts | Interagency Billings & Receipts | | Disbursements By Warrant | Interagency Billings & Disbursements | | Balance June 30, 2001 |
|---|--------------------------|-------------|---------------------------------------|--|-----------------------------|--|--|--------------------------|
| | | | By Transfer | | | By Transfer | | |
| Missouri Disaster | \$ 231,525 | 6,273,928 | 0 | | 6,436,702 | 9,195 | | 59,556 |
| Missouri Horse Racing Commission | 9 | 69 | 0 | | 0 | 10 | | 68 |
| Missouri Housing Trust | 4,255,307 | 4,256,476 | 0 | | 4,470,362 | 68,606 | | 3,972,815 |
| Missouri Humanities Council Trust | 533,134 | 71,314 | 865,677 | | 0 | 254 | | 1,469,871 |
| Missouri Investment Trust | 0 | 0 | 5,728,000 | | 5,728,000 | 0 | | 0 |
| Missouri Job Development | 2,516,319 | 44,113 | 14,247,750 | | 15,268,777 | 79,427 | | 1,459,978 |
| Missouri Main Street Program | 141,582 | 0 | 97,000 | | 234,405 | 0 | | 4,177 |
| Missouri National Guard Training Site | 55,443 | 352,960 | 0 | | 305,036 | 3,489 | | 99,878 |
| Missouri National Guard Trust | 3,589,693 | 273,468 | 3,068,486 | | 3,022,025 | 325,701 | | 3,583,921 |
| Missouri Office of Prosecution Services | 69,460 | 191,191 | 3,434 | | 164,244 | 35,641 | | 64,200 |
| Missouri Office of Prosecution Services Revolving | 5,680 | 96,419 | 807 | | 75,396 | 4,410 | | 23,100 |
| Missouri Prospective Teachers Loan | 16,260 | 0 | 0 | | 0 | 1 | | 16,259 |
| Missouri Public Broadcast Company SP | 0 | 0 | 865,677 | | 649,258 | 0 | | 216,419 |
| Missouri Public Health Services | 363,887 | 1,340,519 | 1,900 | | 1,169,509 | 230,502 | | 306,295 |
| Missouri Qualified Fuel Ethanol Prod | 65,741 | 0 | 4,459,249 | | 4,524,990 | 0 | | 0 |
| Missouri Real Estate Commission | 2,982,063 | 2,004,869 | 0 | | 847,012 | 895,206 | | 3,244,714 |
| Missouri State Employees Deferred Comp. Incentive Plan | 0 | 57,513 | 11,641,220 | | 11,698,363 | 1,005 | | (635) |
| Missouri Student Grant Program Gift | 38,894 | 0 | 0 | | 0 | 38,894 | | 0 |
| Missouri Supplemental Tax Increments Finance | 0 | 0 | 729,363 | | 729,363 | 0 | | 0 |
| Missouri Technology Investment | 1,279,939 | 0 | 4,258,157 | | 5,499,007 | 16,324 | | 22,765 |
| Missouri Veterans Homes | 1,276,601 | 25,796,626 | 6,350,000 | | 26,666,427 | 5,815,371 | | 941,429 |
| Missouri Water Development | 0 | 0 | 646,415 | | 646,415 | 0 | | 0 |
| Missouri Wine Marketing and Research Development | 0 | 10,200 | 0 | | 10,071 | 98 | | 31 |
| Motor Fuel Tax | 7,497,927 | 177,462,900 | 0 | | 175,550,102 | 7,306,617 | | 2,104,108 |
| Motor Vehicle Commission | 1,657,328 | 984,853 | 0 | | 397,886 | 456,120 | | 1,788,175 |
| Motorcycle Safety Trust | 4,132 | 1,239 | 0 | | 5,052 | 35 | | 284 |
| Multimodal Operations Federal | 397,921 | 29,912,297 | 160,000 | | 29,868,585 | 13,995 | | 587,638 |
| Natural Resources Document Services | 348,300 | 490,618 | 2,319,783 | | 2,832,026 | 117,045 | | 209,630 |
| Nursing Facility Federal Reimbursement Allowance | 2,521,129 | 187,332,418 | 115,841,949 | | 183,051,578 | 117,427,094 | | 5,216,824 |
| Nursing Facility Quality of Care | 2,404,634 | 1,371,150 | 1,500,000 | | 2,921,807 | 560,646 | | 1,793,331 |
| Nursing Loan Repayment | 676,511 | 809,538 | 4,266 | | 474,698 | 27,793 | | 987,824 |
| Office of Administration - Federal | 395,984 | 2,978,980 | 39,910 | | 3,025,622 | 64,014 | | 325,238 |
| Office of Administration Revolving Administrative Trust | 10,990,480 | 14,173,242 | 82,807,330 | | 84,251,817 | 11,365,629 | | 12,353,606 |
| Oil and Gas Remedial | 14,488 | 0 | 0 | | 0 | 0 | | 14,488 |
| Organ Donor Program | 861,766 | 375,704 | 0 | | 313,931 | 29,248 | | 894,291 |

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

| Fund | Balance June 30, 2000 | Receipts | Interagency Billings & Receipts | | Disbursements | | Balance June 30, 2001 |
|--|--------------------------|-------------|---------------------------------------|-------------|---------------|------------|--------------------------|
| | | | By Transfer | By Warrant | By Transfer | By Warrant | |
| Outstanding Schools Trust | \$ 242,235,465 | 11,922,416 | 416,500,000 | 515,097,706 | 379,994 | 0 | 155,180,181 |
| Pansey Johnson-Travis Memorial State Gardens Trust | 12,821 | 2,886 | 0 | 0 | 0 | 0 | 15,707 |
| Parks Sales Tax | 15,559,687 | 36,270,801 | 2,996 | 27,205,281 | 11,964,829 | 0 | 12,663,374 |
| Peace Officers Standards and Training Commission | 1,292,253 | 1,254,718 | 0 | 1,331,606 | 18,538 | 0 | 1,196,827 |
| Petroleum Inspection | 1,450,724 | 2,751,625 | 0 | 1,671,914 | 464,058 | 0 | 2,066,377 |
| Petroleum Storage Tank Insurance | 46,090,200 | 18,127,960 | 0 | 24,251,832 | 1,075,415 | 0 | 38,890,913 |
| Petroleum Violation Escrow | 20,190,215 | 1,693,824 | 0 | 259,585 | 15,190,112 | 0 | 6,434,342 |
| Petroleum Violation Escrow Interest SA | 0 | 0 | 461,995 | 359,953 | 99,312 | 0 | 2,730 |
| Pharmacy Rebate | 233,421 | 56,529,524 | 0 | 55,276,160 | 4,868 | 0 | 1,481,917 |
| Post Closure | 189,657 | 9,895 | 0 | 55,474 | 1,605 | 0 | 142,473 |
| Premium | 22,438 | 284,967 | 0 | 284,236 | 0 | 0 | 23,169 |
| Proceeds of Surplus Property Sales | 308,197 | 1,463,725 | 0 | 1,249,726 | 17,537 | 0 | 504,659 |
| Professional Registration Fees | 60,842 | 18,811 | 7,882,139 | 4,503,091 | 2,972,726 | 0 | 485,975 |
| Property Reuse | 3,802,801 | 231,002 | 305,000 | 233,323 | 2,533 | 0 | 4,102,947 |
| Public Service Commission | 2,555,798 | 16,088,137 | 0 | 14,318,555 | 3,860,184 | 0 | 465,196 |
| Railroad Expense | 79,856 | 662,120 | 148 | 447,817 | 263,001 | 0 | 31,306 |
| Real Estate Appraisers | 612,138 | 218,086 | 0 | 0 | 458,445 | 0 | 371,779 |
| Residential Mortgage Licensing | 577,131 | 262,934 | 0 | 0 | 165,633 | 0 | 674,432 |
| Respiratory Care Practitioners | 149,560 | 197,332 | 0 | 0 | 133,548 | 0 | 213,344 |
| Safe Drinking Water | 3,798,228 | 3,027,850 | 0 | 2,036,653 | 959,877 | 0 | 3,829,548 |
| School Building Revolving | 1,113,426 | 2,350,338 | 0 | 0 | 2,289 | 0 | 3,461,475 |
| School District Bond | 7,132,397 | 0 | 7,000,000 | 5,403,855 | 0 | 0 | 8,728,542 |
| School District Trust | 56,348,298 | 656,199,129 | 0 | 661,149,960 | 2,500,000 | 0 | 48,897,467 |
| School for the Blind Trust | 41,233 | 1,633,442 | 0 | 1,608,893 | 36,327 | 0 | 29,455 |
| School for the Deaf Trust | 5,854 | 42,440 | 0 | 13,601 | 0 | 0 | 34,693 |
| Scrap Tire Subaccount | 4,718,823 | 2,011,210 | 0 | 2,375,028 | 205,742 | 0 | 4,149,263 |
| Secretary of State Institution Gift Trust | 492,064 | 25,155 | 0 | 178,175 | 77,687 | 0 | 261,357 |
| Secretary of State Investor Education | 200,986 | 33,350 | 0 | 0 | 1,404 | 0 | 232,932 |
| Secretary of State Technology Trust | 3,149,925 | 2,358,843 | 0 | 2,092,672 | 121,946 | 0 | 3,294,150 |
| Secretary of State-Federal | 58,789 | 2,815,015 | 0 | 2,574,985 | 213,429 | 0 | 85,390 |
| Secretary of State-Wolfner State Library | 568,199 | 374,426 | 0 | 9,809 | 728,615 | 0 | 204,201 |
| Senate Revolving | 18,194 | 38,454 | 0 | 0 | 154 | 0 | 56,494 |
| Services to Victims | 3,703,285 | 2,817,610 | 0 | 3,158,976 | 40,403 | 0 | 3,321,516 |
| Single-Purpose Animal Facility Loan | 395,186 | 137,456 | 0 | 52,250 | 21,051 | 0 | 459,341 |
| Smith Memorial Endowment | 405,892 | 24,679 | 0 | 5,896 | 580 | 0 | 424,095 |

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

| Fund | Balance June 30, 2000 | Interagency Billings & Receipts | | Interagency Billings & Disbursements | | Balance June 30, 2001 |
|--|--------------------------|---------------------------------------|---------------|--|-------------|--------------------------|
| | | Receipts | By Transfer | By Warrant | By Transfer | |
| Social Security Contributions (OASDHI) | \$ 9,882,847 | 0 | 140,395,352 | 150,216,369 | 46 | 61,784 |
| Soil and Water Sales Tax | 14,605,379 | 36,402,059 | 54,393 | 29,186,127 | 1,554,506 | 20,321,198 |
| Solid Waste Management | 11,994,692 | 9,694,969 | 0 | 7,756,591 | 815,751 | 13,117,319 |
| Special Employment Security | 5,575,415 | 2,692,909 | 0 | 1,966,765 | 72,119 | 6,229,440 |
| State Auditor Revolving Trust | 567,682 | 210,616 | 8,980 | 149,996 | 28,403 | 608,879 |
| State Auditor-Federal | 900,132 | 243,999 | 146,112 | 531,381 | 165,019 | 593,843 |
| State Board of Architects, Engineers, and Land Surveyors | 200,153 | 1,375,605 | 0 | 655,700 | 450,214 | 469,844 |
| State Board of Nursing | 340,151 | 6,378,580 | 1,860,025 | 1,540,548 | 3,054,869 | 3,983,339 |
| State Comm of Interpreters | 28,340 | 25,460 | 0 | 0 | 13,917 | 39,883 |
| State Committee of Psychologists | 771,725 | 354,240 | 0 | 0 | 719,940 | 406,025 |
| State Court-Admin Revolving | 9,285 | 14,700 | 0 | 8,597 | 0 | 15,388 |
| State Document Preservation | 43,010 | 7,841 | 0 | 0 | 167 | 50,684 |
| State Elections Subsidy | 183,767 | 70,500 | 1,007,800 | 1,254,965 | 0 | 7,102 |
| State Emergency Management-Federal and Other | 2,789,695 | 4,160,790 | 0 | 4,196,394 | 297,291 | 2,456,800 |
| State Employee Voluntary Life Insurance | 76,033 | 818,431 | 0 | 894,463 | 0 | 1 |
| State Facility Maintenance and Operation | 2,480,354 | 138,540 | 21,118,753 | 19,962,694 | 2,483,354 | 1,291,599 |
| State Fair Fees | 315,685 | 3,244,009 | 42,022 | 3,288,337 | 212,721 | 100,658 |
| State Fair Trust | 1,631 | 3,244 | 0 | 3,366 | 45 | 1,464 |
| State Forensic Laboratory | 110,024 | 250,000 | 0 | 322,637 | 5,567 | 31,820 |
| State Highways and Transportation Department | 2,516,468 | 744,877,410 | 35,426,405 | 550,393,193 | 201,362,365 | 31,064,725 |
| State Institutions for Gift Trust | 192,904 | 1,650 | 0 | 120,051 | 19,030 | 55,473 |
| State Land Survey Program | 1,404,437 | 1,422,893 | 0 | 1,079,826 | 639,961 | 1,107,543 |
| State Legal Expense | 21,862 | 223,844 | 5,649,388 | 5,893,300 | 0 | 1,794 |
| State Milk Board | 337,632 | 1,422,999 | 19,193 | 1,498,613 | 78,157 | 203,054 |
| State Parks Earnings | 4,589,645 | 6,768,620 | 2,918 | 6,563,464 | 1,180,658 | 3,617,061 |
| State Parks Revolving | 523 | 2,586 | 0 | 1,416 | 1,693 | 0 |
| State Public Defender Federal and Other | 19,909 | 0 | 0 | 0 | 0 | 19,909 |
| State Public School | 95,056 | 316,200 | 534,020 | 880,416 | 0 | 64,860 |
| State Retirement Contributions | 0 | 0 | 223,085,881 | 214,961,407 | 0 | 8,124,474 |
| State Road | 127,156,055 | 905,526,604 | 186,654,303 | 891,742,935 | 74,125,950 | 253,468,077 |
| State Road Fund-Series A 2000 | 0 | 261,529,068 | 0 | 260,000,010 | 0 | 1,529,058 |
| State School Money | 53,823,666 | 54,118,202 | 1,843,638,033 | 1,949,737,648 | 907,431 | 934,812 |
| State Seminary | 1,102 | 455,000 | 0 | 454,450 | 0 | 1,652 |
| State Seminary Money | 25,747 | 209,278 | 23,844 | 258,861 | 0 | 8 |
| State Transportation | 2,020,018 | 1,548,218 | 7,116,938 | 10,537,396 | 2,717 | 145,061 |

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

| Fund | Balance June 30, 2000 | Receipts | Interagency Billings & Receipts | | Disbursements By Warrant | Interagency Disbursements | | Balance June 30, 2001 |
|---|--------------------------|---------------|---------------------------------------|-------------|-----------------------------|------------------------------|-------------|--------------------------|
| | | | By Transfer | By Transfer | | By Transfer | By Transfer | |
| State Transportation Assistance Revolving | \$ 505,129 | 368,411 | 200,000 | | 770,000 | 200,722 | | 102,818 |
| Statewide Court Automation | 1,193,445 | 4,432,243 | 0 | | 3,430,166 | 380,664 | | 1,814,858 |
| Statutory Revision | 86,807 | 535,172 | 0 | | 186,276 | 48,737 | | 386,966 |
| Stormwater Control Bond & Interest-Series A 1999 | 1,557,350 | 97,867 | 1,464,284 | | 1,515,353 | 0 | | 1,604,148 |
| Stormwater Control Bond & Interest-Series A 2001 | 0 | 17,694 | 723,820 | | 0 | 0 | | 741,514 |
| Stormwater Control-Ser A01-37H | 0 | 10,023,887 | 0 | | 14,757 | 0 | | 10,009,130 |
| Stormwater Control-Ser A99-37H | 20,530,037 | 1,266,444 | 0 | | 2,396,520 | 0 | | 19,399,961 |
| Student Grant | 341,708 | 605,498 | 16,441,424 | | 16,974,044 | 0 | | 414,586 |
| Supreme Court Publications Revolving | 78,856 | 64,751 | 0 | | 58,364 | 25,675 | | 59,568 |
| Supreme Court-Federal and Other | 757,108 | 10,414,931 | 157,152 | | 5,209,235 | 613,980 | | 5,505,976 |
| Temporary Assistance-Needy Family-Federal | 2,302,232 | 185,711,451 | 23,200,000 | | 175,214,279 | 35,224,830 | | 774,574 |
| Third Party Liability Collect | 175,871 | 9,026,061 | 0 | | 8,206,680 | 490,619 | | 504,633 |
| Third State Bldg. Bond Interest and Sinking-Series A 1992 | 28,641,096 | 1,844,303 | 26,086,494 | | 27,256,545 | 23,386 | | 29,291,962 |
| Third State Bldg. Bond Interest and Sinking-Series A 1993 | 16,913,942 | 1,009,920 | 13,598,181 | | 16,094,273 | 13,803 | | 15,413,967 |
| Third State Bldg. Bond Interest and Sinking-Series A&B 1991 | 9,090,914 | 547,936 | 8,173,944 | | 8,605,440 | 6,927 | | 9,200,427 |
| Third State Bldg. Trust Federal-Pre Tax Act 1986 | 33,940 | 153 | 552,341 | | 585,785 | 535 | | 114 |
| Third State Bldg. Trust-Pre Tax Act 1986 | 534,694 | 17,648 | 0 | | 0 | 552,341 | | 1 |
| Title XIX-Federal | 5,685,064 | 2,155,888,410 | 0 | | 2,144,167,064 | 6,001 | | 17,400,409 |
| Tort Victims Compensation | 7,351,434 | 146,127 | 0 | | 0 | 34,373 | | 7,463,188 |
| Tourism Marketing | 1,013 | 1,000 | 0 | | 2,000 | 13 | | 0 |
| Treasurer's Information | 5,846 | 3,450 | 0 | | 35 | 404 | | 8,857 |
| Uncompensated Care | 8,918,332 | 262,090,948 | 0 | | 269,444,140 | 0 | | 1,565,140 |
| Underground Storage Tank Regulation Program | 594,576 | 270,299 | 75 | | 151,299 | 91,885 | | 621,766 |
| Unemployment Compensation Administration | 814,832 | 51,974,604 | 791,677 | | 36,403,493 | 16,279,954 | | 897,666 |
| Utlilicare Stabilization | 20,920 | 14,681 | 970,000 | | 970,000 | 13,123 | | 22,478 |
| Veterans' Homes Capital Improvement Trust | 81,568,365 | 4,964,277 | 3,000,000 | | 4,780,197 | 7,133,560 | | 77,618,885 |
| Veterans' Trust | 439,447 | 29,236 | 61,110 | | 49,074 | 15,241 | | 465,478 |
| Veterinary Medical Board | 730,634 | 315,533 | 0 | | 49,386 | 412,783 | | 583,998 |
| Video Instructional Development and Ed Opportunity | 98,546 | 11,662 | 1,600,000 | | 1,144,006 | 37,326 | | 528,876 |
| Vocational Rehabilitation-Federal | 1,668,080 | 87,341,526 | 1,000,000 | | 78,368,484 | 8,136,399 | | 3,504,723 |
| Wastewater Loan | 418,801 | 39,149,727 | 7,300,004 | | 44,572,774 | 368,737 | | 1,927,021 |
| Wastewater Loan Revolving | 124,730,837 | 35,956,398 | 1,692,812 | | 13,870,417 | 122,103 | | 148,387,527 |
| Water Pollution Control Bond and Interest Series A 1991 | 1,176,469 | 73,154 | 913,356 | | 1,039,225 | 2,259 | | 1,121,495 |
| Water Pollution Control Bond and Interest Series A 1992 | 2,722,698 | 173,912 | 2,467,244 | | 2,592,413 | 2,175 | | 2,769,266 |
| Water Pollution Control Bond and Interest Series A 1993 | 2,191,673 | 140,093 | 1,985,280 | | 2,086,643 | 1,760 | | 2,228,643 |

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2001

| Fund | Balance June 30, 2000 | Receipts | Interagency Billings & Receipts | | Disbursements By Warrant | Interagency Disbursements By Transfer | | Balance June 30, 2001 |
|--|--------------------------|-----------------------|---------------------------------------|--|-----------------------------|---|--|--------------------------|
| | | | By Transfer | | | | | |
| Water Pollution Control Bond and Interest Series A 1995 | \$ 2,407,552 | 153,198 | 2,175,716 | | 2,292,284 | 1,924 | | 2,442,358 |
| Water Pollution Control Bond and Interest Series A 1996 | 2,810,748 | 178,732 | 2,528,972 | | 2,675,660 | 2,273 | | 2,840,519 |
| Water Pollution Control Bond and Interest Series A 1998 | 2,644,958 | 170,385 | 2,363,017 | | 2,513,519 | 1,504 | | 2,663,337 |
| Water Pollution Control Bond and Interest Series A 2000 | 1,557,350 | 97,867 | 1,464,284 | | 1,515,353 | 0 | | 1,604,148 |
| Water Pollution Control Bond and Interest Series A 2001 | 0 | 35,392 | 1,447,763 | | 0 | 0 | | 1,483,155 |
| Water Pollution Control Bond and Interest Series B 1992 | 5,136,928 | 325,069 | 4,549,937 | | 4,888,933 | 4,195 | | 5,118,806 |
| Water Pollution Control Bond and Interest Series B 1993 | 9,940,292 | 613,467 | 8,514,713 | | 9,476,645 | 7,106 | | 9,584,721 |
| Water Pollution Control Bond and Interest-Series BC 1991 | 4,332,303 | 262,511 | 3,885,019 | | 4,097,645 | 3,259 | | 4,378,929 |
| Water Pollution Control Series A01-37E | 0 | 10,024,098 | 0 | | 29,530 | 0 | | 9,994,568 |
| Water Pollution Control Series A01-37G | 0 | 10,023,676 | 0 | | 0 | 0 | | 10,023,676 |
| Water Pollution Control Series A96-37C | 297,840 | 17,451 | 0 | | 298,149 | 0 | | 17,142 |
| Water Pollution Control Series A96-37E | 10,596 | 696 | 0 | | 0 | 11,293 | | (1) |
| Water Pollution Control Series A98-37C | 8,192,710 | 504,852 | 0 | | 2,200,116 | 9,650 | | 6,487,796 |
| Water Pollution Control Series A98-37E | 22,796,830 | 1,334,357 | 0 | | 2,683,870 | 8,881,134 | | 12,566,183 |
| Water Pollution Control Series A99-37E | 10,250,685 | 649,100 | 0 | | 0 | 0 | | 10,899,785 |
| Water Pollution Control Series A99-37G | 10,279,352 | 648,229 | 0 | | 542,478 | 0 | | 10,385,103 |
| Water Pollution Permit Fee Subaccount | 9,985,295 | 5,438,189 | 1,283,411 | | 3,335,937 | 1,629,389 | | 11,741,569 |
| Water Well Drillers | 225,685 | 529,835 | 0 | | 371,448 | 176,875 | | 207,197 |
| Workers' Compensation | 33,004,325 | 6,137,607 | 138,018 | | 12,732,638 | 5,904,180 | | 20,643,132 |
| Workers' Compensation-Second Injury | 17,010,892 | 41,539,990 | 0 | | 35,780,444 | 1,010,176 | | 21,760,262 |
| Workers Memorial | 0 | 250 | 0 | | 0 | 0 | | 250 |
| Working Capital Revolving | 5,553,282 | 10,804,173 | 23,389,552 | | 29,142,685 | 2,778,049 | | 7,826,273 |
| World War II Memorial Trust | 0 | 10,649 | 0 | | 0 | 0 | | 10,649 |
| TOTAL | \$ 3,089,659,703 | 17,213,576,640 | 5,418,955,747 | | 17,366,742,846 | 5,418,955,748 | | 2,936,493,496 |

**TREASURER OF THE STATE OF MISSOURI
GENERAL OBLIGATION BONDS
FOR YEAR ENDED JUNE 30, 2001**

| Bond Issue | Issue Date | Final Maturity Date | Interest Rate | Issued | Retired | Outstanding |
|---|------------------|------------------------|---------------|-------------------------|--------------------|--------------------|
| Water Pollution Control Bonds: (a) | | | | | | |
| Series A, 1991 (d) | August 1, 1991 | August 1, 2001 | 5.9% - 8.4% | \$ 35,000,000 | 33,980,000 | 1,020,000 |
| Series B, 1991 ** (d) | November 1, 1991 | November 1, 2001 | 5.25% - 7.75% | 17,435,000 | 16,510,000 | 925,000 |
| Series C, 1991 ** | November 1, 1991 | November 1, 2012 | 5.25% - 7.75% | 33,575,000 | 9,920,000 | 23,655,000 |
| Series A, 1992 | August 1, 1992 | August 1, 2017 | 5.0% - 7.5% | 35,000,000 | 6,355,000 | 28,645,000 |
| Series B, 1992 ** | August 15, 1992 | August 1, 2010 | 5.0% - 7.5% | 50,435,000 | 10,985,000 | 39,450,000 |
| Series A, 1993 | August 1, 1993 | August 1, 2018 | 4.3% - 7.3% | 30,000,000 | 4,950,000 | 25,050,000 |
| Series B, 1993 ** | August 1, 1993 | August 1, 2016 | 4.3% - 7.3% | 109,415,000 | 14,800,000 | 94,615,000 |
| Series A, 1995 | April 1, 1995 | April 1, 2020 | 5.125% - 8.0% | 30,000,000 | 3,955,000 | 26,045,000 |
| Series A, 1996 | August 1, 1996 | August 1, 2021 | 5.2% - 6.25% | 35,000,000 | 3,175,000 | 31,825,000 |
| Series A, 1998 | June 1, 1998 | June 1, 2023 | 4.25% - 6.25% | 35,000,000 | 2,505,000 | 32,495,000 |
| Series A, 1999 | October 1, 1999 | October 1, 2024 | 4.5% - 7.5% | 20,000,000 | 445,000 | 19,555,000 |
| Series A, 2001 | June 1, 2001 | June 1, 2026 | 4.0% - 7.0% | 20,000,000 | 0 | 20,000,000 |
| Total Water Pollution Control Bonds | | | | \$ 450,860,000 | 107,580,000 | 343,280,000 |
| Third State Building Bonds: (b) | | | | | | |
| Series A, 1991 ** (e) | November 1, 1991 | November 1, 2001 | 5.25% - 7.75% | \$ 34,870,000 | 33,040,000 | 1,830,000 |
| Series B, 1991 ** | November 1, 1991 | November 1, 2012 | 5.25% - 7.75% | 71,955,000 | 20,860,000 | 51,095,000 |
| Series A, 1992 ** | August 15, 1992 | August 1, 2010 | 5.0% - 7.5% | 273,205,000 | 57,410,000 | 215,795,000 |
| Series A, 1993 ** | August 1, 1993 | August 1, 2012 | 4.3% - 7.3% | 148,480,000 | 36,280,000 | 112,200,000 |
| Total Third State Building Bonds | | | | \$ 528,510,000 | 147,590,000 | 380,920,000 |
| Fourth State Building Bonds: (c) | | | | | | |
| Series A, 1995 | April 1, 1995 | April 1, 2020 | 5.125% - 8.0% | \$ 75,000,000 | 9,885,000 | 65,115,000 |
| Series A, 1996 | August 1, 1996 | August 1, 2021 | 5.2% - 6.25% | 125,000,000 | 11,345,000 | 113,655,000 |
| Series A, 1998 | June 1, 1998 | June 1, 2023 | 4.25% - 6.25% | 50,000,000 | 3,575,000 | 46,425,000 |
| Total Fourth State Building Bonds | | | | \$ 250,000,000 | 24,805,000 | 225,195,000 |
| Stormwater Control Bonds: (f) | | | | | | |
| Series A, 1999 | October 1, 1999 | October 1, 2024 | 4.5%-7.5% | \$ 20,000,000 | 445,000 | 19,555,000 |
| Series A, 2001 | June 1, 2001 | June 1, 2026 | 4.0% - 7.0% | 10,000,000 | 0 | 10,000,000 |
| Total Stormwater Control Bonds | | | | \$ 30,000,000 | 445,000 | 29,555,000 |
| Total General Obligation Bonds | | | | \$ 1,259,370,000 | 280,420,000 | 978,950,000 |

**** Refunding Bonds**

- (a) The Water Pollution Control Bonds are used to provide funds for the protection of the environment through the control of water pollution. The total amount authorized for issuance is \$725,000,000.
- (b) Proceeds from the Third State Building Bonds are used to provide funds for improvements of state buildings and property. The total amount authorized for issuance is \$600,000,000.
- (c) Proceeds from the Fourth State Building Bonds are used to provide funds for building construction, purchase, and/or improvements for institutions of higher education, the Department of Corrections, and the Division of Youth Services. The total amount authorized for issuance is \$250,000,000.
- (d) Callable portions refunded with Series B, 1993.
- (e) Callable portions refunded with Series A, 1993.
- (f) Proceeds from Stormwater Control Bonds are used to provide funds for the protection of the environment through the control of stormwater. The total amount authorized for issuance is \$200,000,000.

Unaudited

**TREASURER OF THE STATE OF MISSOURI
FUNDS INVESTED IN U.S. SECURITIES
June 30, 2001**

| <u>Invested For</u> | <u>Investments</u> | <u>Amount</u> |
|------------------------------|--|-------------------------|
| Treasury Funds: | | |
| General Pool | Repurchase Agreements | \$ 229,760,000 |
| | U.S. Government Securities and Commercial Paper Maturity Less Than Three Years | 2,048,258,270 |
| General Obligation Bond Pool | Repurchase Agreements | 110,367,000 |
| | U.S. Government Securities and Commercial Paper Maturity Less Than Three Years | 244,052,774 |
| MODOT Bond Pool | Repurchase Agreements | 1,529,000 |
| Non-Expendable Trust Funds*: | | |
| State Seminary Fund | Government Securities With Various Maturity Dates | 3,897,000 |
| State Public School Fund | Government Securities With Various Maturity Dates | <u>16,666,000</u> |
| Total | | <u>\$ 2,654,530,044</u> |

* These funds are not invested by the State Treasurer. The State Seminary Fund investments are made by the University of Missouri-Columbia. The State Public School Fund investments are made by the Department of Elementary and Secondary Education. The securities are held in trust by the State Treasurer in the Treasurer's Federal Reserve safekeeping account until their maturity. Once these funds are invested, they are not accounted for as Treasury funds until their maturity.

Unaudited

**TREASURER OF THE STATE OF MISSOURI
INVESTMENTS OF THE STATE TREASURER
June 30, 2001**

| Investment | Amount |
|--|-------------------------|
| Time Deposits: | |
| General Pool | \$ 453,435,866 |
| U.S. Securities: | |
| General Pool Portfolio | 1,175,220,842 |
| General Pool General Repurchase Agreement | 229,760,000 |
| General Obligation Bond Pool Portfolio | 244,052,774 |
| General Obligation Bond Pool General Repurchase Agreement | 110,367,000 |
| MODOT Pool Repurchase Agreement | 1,529,000 |
| Commercial Paper: | |
| General Pool | 873,037,428 |
| Other Investments: | |
| Central Bank, Jefferson City (General Deposit Account) | 8,176 |
| Central Bank, Jefferson City (General Disbursement Account) | (191,235,283) |
| Central Bank, Jefferson City (Investment Account) | 18,067,145 |
| Central Bank, Jefferson City (Electronic Receipt/Payment Account) | 805,217 |
| Central Bank, Jefferson City (Compensating Balance Repurchase Agreement) | 1,000,000 |
| Central Bank, Jefferson City (Collection Concentration Accounts) | 1,265,077 |
| Central Bank, Jefferson City (Conservation Concentration Account) | 183 |
| Central Bank, Jefferson City (State Fair Account) | (52) |
| Central Bank, Jefferson City (DOSS Child Support Elec. Receipts Account) | (20,828) |
| Central Bank, Jefferson City (Electronic Tax Receipt Account) | 84,539 |
| Firstar Bank, St. Louis (General Deposit Account) | 15,006,135 |
| Firstar Bank, St. Louis (Compensating Balance Repurchase Agreement) | 15,000,000 |
| Firstar Bank, St. Louis (Investment Account) | (9,640,028) |
| Firstar Bank, St. Louis (Electronic Receipts Account) | (43,200) |
| Firstar Bank, St. Louis (Wire Transfer Receipts Account) | (6,359) |
| Firstar Bank, St. Louis (Electronic Disbursement Account) | 1,035,964 |
| Firstar Bank, St. Louis (Electronic Tax Receipt Account) | (1,953,140) |
| Firstar Bank, St. Louis (Corporate Estimated Tax Payment Account) | (9,267) |
| Firstar Bank, St. Louis (DOSS Kids Program Receipts Account) | (293,501) |
| Firstar Bank, St. Louis (DOR Credit Card Receipts Account) | (2,452) |
| Firstar Bank, St. Louis (Lottery Concentration Account) | 3,912 |
| Firstar Bank, St. Louis (Exception Account) | (5,402) |
| Premier Bank, Jefferson City (Conservation Credit Card Receipts Account) | 21,058 |
| Premier Bank, Jefferson City (Agriculture Credit Card Receipts Account) | 2,684 |
| Total | <u>\$ 2,936,493,488</u> |

Unaudited

TREASURER OF THE STATE OF MISSOURI
MISSOURI INVESTMENT TRUST
June 30, 2001

| Fund | Contributions to Date | Market Value June 30, 2001 |
|--|--------------------------|-------------------------------|
| Missouri Arts Council - Opened January 19, 1999 | | |
| S&P Flagship Fund | \$ 18,000,000 | 16,962,937 |
| Russell 2000 Fund | <u>2,000,000</u> | <u>2,251,260</u> |
| Total Missouri Arts Council | <u>\$ 20,000,000</u> | <u>19,214,197</u> |
| Missouri Humanities Council - Opened January 3, 2000 | | |
| S&P Flagship Fund | \$ 765,000 | 655,666 |
| Russell 2000 Fund | <u>85,000</u> | <u>89,062</u> |
| Total Missouri Humanities Council | <u>\$ 850,000</u> | <u>744,728</u> |
| Pansy Johnson-Travis Memorial Gardens - Opened January 3, 2000 | | |
| S&P Flagship Fund | \$ 733,500 | 628,626 |
| Russell 2000 Fund | <u>81,500</u> | <u>85,424</u> |
| Total Pansy Johnson-Travis Memorial Gardens | <u>\$ 815,000</u> | <u>714,050</u> |
| Wolfner Library - Opened July 5, 2000 | | |
| S&P Flagship Fund | \$ 655,200 | 595,300 |
| Russell 2000 Fund | <u>72,800</u> | <u>73,739</u> |
| Total Wolfner Library | <u>\$ 728,000</u> | <u>669,039</u> |
| Total Missouri Investment Trust | <u>\$ 22,393,000</u> | <u>21,342,014</u> |